











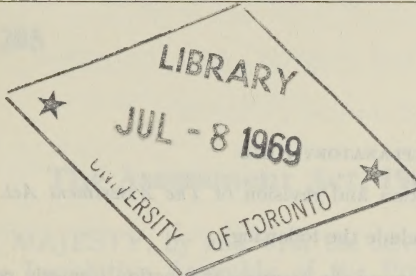




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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69



**The Assessment Act, 1968-69**

Mr. McKEOUGH



#### EXPLANATORY NOTE

This Act is a consolidation and revision of *The Assessment Act*.

The principal changes include the following:

1. The Province is assuming the assessment function formerly performed in the municipalities and will establish assessment areas and assessment regions and will prescribe standards and procedures for equalizing assessments.
2. The basis of assessment is to be market value.
3. The business assessment provisions are revised so as to reduce the differentiation between types of business.
4. The appeal procedures are revised to substitute an Assessment Review Court for courts of revision. However, the appeal to the county judge and Municipal Board is retained.
5. The assessment equalization procedures are simplified and standardized throughout the Province.
6. Concentrators and smelters of ore or metals are made assessable and taxable.
7. The tax collection provisions are removed and will be inserted in *The Municipal Act*.
8. The provisions to assess the gross receipts of telephone and telegraph companies are revised.



BILL 205

1968-69

## The Assessment Act, 1968-69

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

### 1. In this Act,

Interpre-  
tation

- (a) "assessment commissioner" means an assessment commissioner for a region as established by the regulations made under this Act;
- (b) "assessor" means the assessment commissioner and anyone acting under his authority;
- (c) "collector's roll" means a roll prepared in accordance with *The Municipal Act*; R.S.O. 1960,  
c. 249
- (d) "corporation assessment" means the assessment of land liable to taxation, of which a corporation is the owner or tenant, and business assessment of a corporation, but does not include the assessment of land that is assessed to a person other than a corporation as a tenant;
- (e) "county" includes a district;
- (f) "county council" includes a provisional county council;
- (g) "county court" includes a district court;
- (h) "county judge" includes a district judge;
- (i) "credit union" means a credit union incorporated under *The Credit Unions Act*; R.S.O. 1960,  
c. 79
- (j) "Department" means the Department of Municipal Affairs;

R.S.O. 1960,  
c. 190

(k) "insurance company" means any company or fraternal society or other corporation transacting within Ontario any class of insurance to which *The Insurance Act* applies or is made to apply by any general or special Act of the Legislature;

(l) "land", "real property" and "real estate" include,

(i) land covered with water,

(ii) all trees and underwood growing upon land,

(iii) all mines, minerals, gas, oil, salt quarries and fossils in and under land,

(iv) all buildings, or any part of any building, and all structures, machinery and fixtures erected or placed upon, in, over, under or affixed to land,

(v) all structures and fixtures erected or placed upon, in, over, under or affixed to a highway, lane or other public communication or water, but not the rolling stock of a transportation system;

R.S.O. 1960,  
c. 222

(m) "loan company" means a loan corporation within the meaning of *The Loan and Trust Corporations Act*;

(n) "Minister" means the Minister of Municipal Affairs;

(o) "municipality" means a city, town, village or township;

(p) "person" includes a corporation, partnership, bridge authority, agent or trustee, and the heirs, executors, administrators or other legal representatives of a person to whom the context can apply according to law;

(q) "telephone company" includes a person or association of persons owning, controlling or operating a telephone system or line, but not a municipal corporation;

(r) "tenant" includes an occupant and the person in possession other than the owner;

(s) "trust company" means a trust company within the meaning of *The Loan and Trust Corporations Act*;



- (t) "voters' list" means the municipal voters' list prepared under *The Voters' Lists Act*. R.S.O. 1960, <sup>R.S.O. 1960, c. 420</sup> c. 23, s. 1; 1962-63, c. 7, s. 1, *amended*.

**2.—(1)** The Minister may make regulations,

Regulations

- (a) establishing assessment areas and assessment regions for assessment purposes;
- (b) prescribing forms for the purposes of this Act;
- (c) prescribing standards and procedures to be used for the purpose of equalizing assessments under this Act.

**(2)** The Minister may appoint assessment commissioners for assessment regions.

Assessment commissioner, appointment

**(3)** The appointment of an assessment commissioner shall be effective for the purposes of this Act upon the publication of a notice of his appointment in *The Ontario Gazette*.

Notice of appointment

**(4)** An assessment commissioner appointed under subsection 1 shall be deemed for the purposes of this and every other Act to be the assessor and assessment commissioner of and for every municipality in the assessment region for which he is appointed.

Deemed assessor

**3.** All real property in Ontario is liable to assessment and taxation, subject to the following exemptions from taxation:

Property assessable and taxable, exemptions

1. Lands or property belonging to Canada or any Province.

Lands of Canada, etc.

2. Property held in trust for a tribe or body of Indians, but not if occupied by a person who is not a member of a tribe or body of Indians.

Indian lands

3. Every place of worship and land used in connection therewith and every churchyard, cemetery or burying ground.

Churches, etc.

- (a) Where land is acquired for the purpose of a cemetery or burying ground but is not immediately required for such purpose, it is not entitled to exemption from taxation under this paragraph until it has been enclosed and actually and *bona fide* required, used and occupied for the interment of the dead.

When exemption not to apply

- (b) The exemption from taxation under this paragraph does not apply to lands rented or leased to a church or religious organization by any person other than another church or religious organization. R.S.O. 1960, c. 23, s. 4, pars. 1-3.

Idem

Public  
educational  
institutions

4. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a university, high school, public or separate school, whether vested in a trustee or otherwise, so long as such buildings and grounds are actually used and occupied by such institution, but not if otherwise occupied. R.S.O. 1960, c. 23, s. 4, par. 4.

When  
exemption  
not to  
apply

(a) The exemption from taxation under this paragraph does not apply to lands rented or leased to an educational institution mentioned in this paragraph by any person other than another such institution or a person already exempt from taxation in respect of the property rented or leased. 1960-61, c. 4, s. 1 (1); 1966, c. 10, s. 1.

Philan-  
thropic or  
religious  
seminaries

5. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a seminary of learning maintained for philanthropic or religious purposes, the whole profits from which are devoted or applied to such purposes, but such grounds and buildings are exempt only while actually used and occupied by such seminary.

Educational  
seminaries

6. The buildings and grounds not exceeding in the whole fifty acres of and attached to or otherwise *bona fide* used in connection with and for the purposes of a seminary of learning maintained for educational purposes, the whole profits from which are devoted or applied to such purposes, but such grounds and buildings are exempt only while actually used and occupied by such seminary, and such exemption does not extend to include any part of the lands of such a seminary that are used for farming or agricultural pursuits and are worked on shares with any other person, or if the annual or other crops, or any part thereof, from such lands are sold. R.S.O. 1960, c. 23, s. 4, pars. 5, 6.

When  
exemption  
not to  
apply

(a) The exemption from taxation under this paragraph does not apply to lands rented or leased to a seminary of learning mentioned in this paragraph by any person other than another such seminary of learning or a person already exempt from taxation in respect of the property rented or leased. 1962-63, c. 7, s. 2.

Public  
hospitals  
R.S.O. 1960,  
c. 322

7. Every public hospital receiving aid under *The Public Hospitals Act* with the land attached thereto, but not land of a public hospital when occupied by any person as tenant or lessee.

(a) Land owned and used by such a public hospital for farming purposes shall be deemed attached to the hospital within the meaning of this paragraph,



notwithstanding that it is separated therefrom by a highway.

8. Every highway, lane or other public communication and every public square, but not when occupied by a tenant or lessee other than a public commission. R.S.O. 1960, c. 23, s. 4, pars. 7, 8. Highways, etc.

9. Subject to section 37, the property belonging to any county or municipality or vested in or controlled by any public commission or local board as defined by *The Department of Municipal Affairs Act*, except property of a harbour commission used for the parking of vehicles for which a fee is charged, wherever situate and whether occupied for the purposes thereof or unoccupied, but not when occupied by a tenant or lessee. 1965, c. 6, s. 1, *amended*. Municipal property R.S.O. 1960, c. 98

10. Property owned, occupied and used solely and only by The Boy Scouts Association or The Canadian Girl Guides Association or by any provincial or local association or other local group in Ontario that is a member of either Association or is otherwise chartered or officially recognized by it. Boy Scouts and Girl Guides

11. Every industrial farm, house of industry, house of refuge, institution for the reformation of offenders or for the care of children, boys' and girls' home, or other similar institution conducted on philanthropic principles and not for the purpose of profit or gain, but only when the land is owned by the institution and occupied and used for the purposes of the institution. Industrial farms, etc.

12. Land of an incorporated charitable institution organized for the relief of the poor, The Canadian Red Cross Society, St. John Ambulance Association, or any similar incorporated institution conducted on philanthropic principles and not for the purpose of profit or gain, that is supported, in part at least, by public funds, but only when the land is owned by the institution and occupied and used for the purposes of the institution. Charitable institutions

13. The property of a children's aid society discharging the functions of a children's aid society under *The Child Welfare Act, 1965* whether held in the name of the society or in the name of a trustee or otherwise, if used exclusively for the purposes of and in connection with the society. Children's aid societies 1965, c. 14

14. The property of every public library and other public institution, literary or scientific, and of every agricultural or horticultural society or association, to the extent of the actual occupation of such property for the purposes of the institution or society. Scientific or literary institutions, etc.



- R.S.O. 1960,  
c. 11
- (a) For the purposes of this paragraph, an agricultural society under *The Agricultural Societies Act* shall be deemed to be in actual occupation where the property of the society is rented and the rent is applied solely for the purposes of the society.
- Battle sites
15. Land acquired by a society or association by reason of its being the site of any battle fought in any war, and maintained, preserved and kept open to the public in order to promote the spirit of patriotism.
- Exhibition buildings of companies
16. The land of every company formed for the erection of exhibition buildings to the extent to which the council of the municipality in which such land is situate consents that it shall be exempt.
- Machinery
17. All machinery and equipment used for manufacturing or farming purposes, including the foundations on which they rest, but not including machinery and equipment to the extent that it is used, intended or required for lighting, heating or other building purposes or for producing power for sale or machinery owned, operated or used by a transportation system or by a person having the right, authority or permission to construct, maintain or operate within Ontario in, under, above, on or through any highway, lane or other public communication, public place or public water, any structure or other thing, for the purposes of a bridge or transportation system, or for the purpose of conducting steam, heat, water, gas, oil, electricity or any property, substance or product capable of transportation, transmission or conveyance for the supply of water, light, heat, power or other service.
- Forestry purposes
18. One acre used for forestry purposes for every ten acres of the farm in one municipality under a single ownership but not more than twenty acres in all, and, where the total acreage consists of more than one separately assessed parcel, the assessor shall treat all such parcels as one parcel for the purpose of determining the exemptions under this paragraph and shall apportion the exemption to each parcel in the ratio of the acreage of each parcel used or partly used for forestry purposes to the total acreage of all parcels used or partly used for forestry purposes. R.S.O. 1960, c. 23, s. 4, pars. 10-18.
- Mineral land and minerals
19. The buildings, plant and machinery in, on or under mineral land, and used mainly for obtaining minerals from the ground, and the minerals in, on, or under such land, but not including a concentrator or smelter of ore or metals. *New.*
- Exemption of religious institutions
4. The council of any local municipality may pass by-laws exempting from taxes, other than school taxes and local improvement rates, the land of any religious institution named

in the by-law, provided that the land is owned by the institution and occupied and used solely for recreational purposes, on such conditions as may be set out in the by-law. R.S.O. 1960, c. 23, s. 5.

5. The council of a town, village or township may by by-law provide that, if any part of a farm exempted under paragraph 18 of section 3 ceases to be used for forestry purposes so as not to come within the purview of such paragraph, the assessor shall so report to the clerk and that the clerk shall forthwith amend the collector's roll by inserting therein, Where land ceases to be used for forestry purposes

- (a) the rates or taxes with which the farm would have been chargeable for the preceding three years if such part of the farm had not been exempt; or
- (b) such portion of such rates or taxes as the by-law may provide or the council may by resolution deem proper,

and such rates or taxes or portion thereof are collectable in accordance with such amended roll. R.S.O. 1960, c. 23, s. 6.

6. The council of any local municipality may pass by-laws exempting from taxes, other than school taxes and local improvement rates, the land belonging to and vested in the Navy League of Canada under such conditions as may be set out in the by-law, so long as the land is occupied and used solely for the purposes of carrying out the activities of the Ontario division of the Navy League. R.S.O. 1960, c. 23, s. 7. Exemption of Navy League

7. The exemptions provided for by section 3 are subject to the provisions of *The Local Improvement Act* as to the assessment for local improvements of land that would otherwise be exempt from taxation under that section. R.S.O. 1960, c. 223, s. 8, *amended*. Assessment for local improvements R.S.O. 1960, c. 223

8. The exemptions provided for by section 3 are subject to the provisions of paragraph 52 of subsection 1 of section 379 and section 380 of *The Municipal Act* as to the imposition of special rates on land, which would otherwise be exempt from taxation under section 3, for the completion, improvement, alteration, enlargement or extension of any public utility undertaking or for the construction of sewage works or water works or the operation, repair, and maintenance of sewage works. 1966, c. 10, s. 2, *amended*. Imposition of special rates R.S.O. 1960, c. 249

9.—(1) Irrespective of any assessment of land under this Act every person occupying or using land for the purpose of, or in connection with, any business mentioned or described Business assessment

in this section, shall be assessed for a sum to be called "business assessment" to be computed by reference to the assessed value of the land so occupied or used by him as follows:

- (a) Every person carrying on the business of a distiller for a sum equal to 150 per cent of the assessed value of the land occupied or used by him for such business exclusive of any portion of such land occupied or used by him for the distilling of alcohol solely for industrial purposes and for a sum equal to 75 per cent of the assessed value as to such last-mentioned portion.
- (b) Every person carrying on the business of a wholesale merchant, brewer, maltster, insurance company, loan company, trust company, credit union, express company carrying on business on or in connection with a railway or steamboats or other vessels, land company, loaning land corporation, bank, banker or any other financial business for a sum equal to 75 per cent of the assessed value.
- (c) Every person carrying on the business of selling or distributing goods, wares and merchandise through a chain of more than five retail stores or shops in Ontario, directly or indirectly owned, controlled or operated by him, for a sum equal to 75 per cent of the assessed value of the land occupied or used by him in such business for a distribution premises, storage or warehouse for such goods, wares and merchandise, or for an office used in connection with such business.
- (d) Every person carrying on the business of a manufacturer, including the business of a flour miller and a concentrator or smelter of ore or metals, for a sum equal to 60 per cent of the assessed value, provided that a manufacturer is not liable to business assessment as a wholesale merchant by reason of his carrying on the business of selling by wholesale the goods of his own manufacture on such land.
- (e) Every person carrying on the business of,
  - (i) a department store, or
  - (ii) selling goods or services through a chain of more than five stores, shops or outlets in Ontario,

for a sum equal to 50 per cent of the assessed value.



(f) Every person,

- (i) practising or carrying on the business of a barrister, solicitor, notary public, conveyancer, physician, surgeon, oculist, aurist, dentist, or veterinarian, or a civil, mining, consulting, mechanical or electrical engineer, surveyor, contractor, builder, advertising agent, private investigator, employment agent, accountant, assignee, auditor, osteopath, chiropractor, massagist, architect and every person carrying on a financial or commercial business or any other business as agent, or
- (ii) carrying on the business of operating a radio or television broadcasting station, or
- (iii) carrying on business as the publisher of a newspaper, or a photographer, lithographer, printer or publisher,

for a sum equal to 50 per cent of the assessed value.

(g) Every person carrying on the business of,

- (i) a telegraph or telephone company, or
- (ii) a transportation system, other than one for the transportation or transmission or distribution by pipe line of crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or liquefied petroleum gas or any mixture or combination of the foregoing, or
- (iii) the transmission of water or of steam, heat or electricity for the purposes of light, heat or power,

for a sum equal to 30 per cent of the assessed value of the land, except a highway, lane or other public communication or public place or water or private right of way, occupied or used by such person, exclusive of the value of any machinery, plant or appliances erected or placed upon, in, over, under or affixed to such land.

(h) Every person carrying on the business of transportation, transmitting or distributing by pipe line crude oil or liquid or gaseous hydrocarbons or any

product or by-product thereof or natural or manufactured gas or liquefied petroleum gas or any mixture or combination of the foregoing, for a sum equal to 30 per cent of the assessed value of the land excluding any pipe line liable to assessment under section 34 or 35.

(i) Every person,

(i) who is liable to be assessed for business assessment and who provides without charge parking facilities for the vehicles of his employees, in respect of the land so used for employee parking, that is reasonably necessary for such purposes as determined by the assessor, or

(ii) carrying on the business of a car park,

for a sum equal to 25 per cent of the assessed value, but the land liable to be assessed for business assessment under subclause i is not otherwise assessable for business assessment.

(j) Every person carrying on any business not specially mentioned before in this section, for a sum equal to 30 per cent of the assessed value. R.S.O. 1960, c. 23, s. 9 (1), *amended*.

Shared  
parking lots

(2) Irrespective of any assessment of land or of any business assessment under this Act, every person carrying on business in one of a group of stores or shops where land for parking is made available by the owner of the land without charge to customers of or persons having business in one of the stores or shops in such group in common with the customers of or persons having business with other stores or shops in the group shall be assessed for a sum equal to 25 per cent of the assessed value of that portion of the land made available for parking which is in the proportion to the whole of the land so made available that the assessed value of his premises is to the total assessed value of the premises occupied by the group exclusive of the land made available for parking. *New*.

Tax not  
a charge  
on land

(3) Every person assessed for business assessment and every person assessed under subsection 2 is liable for the payment of tax thereon and the tax assessed does not constitute a charge upon the land. R.S.O. 1960, c. 23, s. 9 (13), *amended*.

Transportation of  
gas, etc.,  
by pipe  
line by  
manufacturer

(4) Where a manufacturer also carries on the business of a transportation system for the transportation or transmission or distribution by pipe line of crude oil or liquid or gaseous

hydrocarbons or any product or by-product thereof or natural or manufactured gas or any mixture or combination of the foregoing, he shall not be assessed for business assessment as a manufacturer in respect of such transportation system. R.S.O. 1960, c. 23, s. 9 (3).

(5) Wherever in this section general words are used for the purpose of including any business that is not expressly mentioned, such general words shall be construed as including any business not expressly mentioned, whether or not such business is of the same kind as or of a different kind from those expressly mentioned. R.S.O. 1960, c. 23, s. 9 (14). Effect of general words

(6) Subject to subsection 7, no person shall be assessed in respect of the same premises under more than one of the clauses of subsection 1, and, where any person carries on more than one of the kinds of business mentioned in that subsection on the same premises, he shall be assessed by reference to the assessed value of the whole of the premises under that one of those clauses in which is included the kind of business that is the chief or preponderating business of those so carried on by him in or upon such premises. Persons carrying on more than one class of business

(7) Where a manufacturer also carries on the business of a retail merchant, he shall be assessed as a retail merchant in respect of any premises or of any portion of any premises that are occupied and used by him solely and only for the purpose of such business. R.S.O. 1960, c. 23, s. 9 (5, 6). Retailing by manufacturer

(8) Where any person mentioned in subsection 1 occupies or uses land partly for the purpose of his business and partly for the purpose of a residence, he shall be assessed under this section only in respect of the part occupied exclusively for the purpose of his business. R.S.O. 1960, c. 23, s. 9 (9), *amended*. Where land used partly for business and for residence

(9) No person occupying or using land as a rooming house, apartment house, farm, market garden, nursery or apiary or for the raising of animals for the production of fur is liable to business assessment in respect of such land. Farmers, etc.

(a) In this subsection, "rooming house" means any house or building or portion thereof in which the proprietor supplies lodging for hire or gain, to other persons with or without meals in rooms furnished by the proprietor with necessary furnishings, and does not include an hotel, as defined in *The Hotel Registration of Guests Act*. R.S.O. 1960, c. 23, s. 9 (11), *amended*. R.S.O. 1960, c. 180



Minimum  
assessment

(10) Where the amount of the assessment of any person assessable under this section would under the foregoing provisions be less than \$200 he shall be assessed for the sum of \$200. R.S.O. 1960, c. 23, s. 9 (8), *amended*.

Assessment  
of telephone  
companies  
on gross  
receipts in  
cities, towns,  
villages and  
police  
villages

**10.—(1)** Every telephone company carrying on business in a city, town, village or police village, in addition to any other assessment to which it may be liable under this Act, shall be assessed for 100 per cent of the amount of the gross receipts from all telephone and other equipment belonging to the company located within the municipal limits of the city, town, village or police village, for the year ending on the 31st day of December next preceding the assessment.

Assessment  
of receipts  
from long  
distance  
business

(2) To remove doubts, it is hereby declared that the receipts of a telephone company from long distance business or calls in a municipality or police village are and always have been liable to assessment under subsection 1 in such municipality or police village.

Assessment  
of telephone  
companies  
on mileage in  
townships

(3) Subject to subsection 4, every telephone company shall be assessed in every township for one circuit used for carrying messages and placed or strung on poles or other structures or in conduits, including such poles, structures and conduits, and in use by the company on the 31st day of December next preceding the assessment, at the rate of \$135 per mile and for each additional circuit placed or strung on such poles or other structures or in such conduits, whether or not in use by the company on the 31st day of December next preceding the assessment, at the rate of \$7.50 per mile.

Assessment  
of local  
telephone  
companies

(4) Where a telephone company does not operate generally throughout Ontario and is not authorized by statute to carry on business throughout Ontario, it shall be assessed in every township for one circuit used for carrying messages and placed or strung on poles or other structures or in conduits, including such poles, structures and conduits, and in use by the company on the 31st day of December next preceding the assessment, at the rate of \$50 per mile and for each additional circuit placed or strung on such poles or other structures or in such conduits, whether or not in use by the company on the 31st day of December next preceding the assessment, at the rate of \$7.50 per mile.

Computa-  
tion of  
length of  
circuits

(5) In computing the length of telephone circuits placed or strung on poles or other structures or in conduits in townships,

(a) the portion of a circuit within a police village shall not be included;

- (b) a circuit that does not exceed twenty-five miles in length that is not used as a connecting circuit between two or more central exchange switchboards shall not be included;
- (c) every circuit regardless of its length that connects two or more central exchange switchboards shall be included.
- (6) In a township, the land of a telephone company on which any building is erected or placed, and the building itself, are liable to assessment. Telephone company assessable for land built on in townships
- (7) Every telegraph company carrying on business in a city, town, village or police village, in addition to any other assessment to which it may be liable under this Act, shall be assessed for 100 per cent of the amount of the gross receipts belonging to the company in such city, town, village or police village from the business of the company for the year ending on the 31st day of December next preceding the assessment. Assessment of telegraph companies on gross receipts in cities, towns, villages and police villages
- (8) In every township, there shall be assessed against every such telegraph company a sum equal to \$40 for every mile of the length of one wire placed or strung on the poles or other structures or in conduits operated or used by the company in the township and in use on the 31st day of December next preceding the assessment and a sum equal to \$5 per mile for each additional wire so placed or strung on the 31st day of December next preceding the assessment. Assessment of mileage in townships
- (9) In a township, the land of a telegraph company on which any building is erected or placed, and the building itself, are liable to assessment. Telegraph company assessable for land built on in township
- (10) The telephone and telegraph plant, poles and wires of a steam railway company that are used exclusively in the running of trains or for any other purposes of a steam railway and not for commercial purposes are exempt from assessment; but each of such wires when used for commercial purposes shall be assessed at \$5 per mile in the manner hereinbefore mentioned. Telegraph and telephone plant of railways
- (11) In the computation of the length of telegraph wires and additional wires for assessment in a township, the wires placed or strung within the area of any police village and the wires of all branch and loop lines that do not exceed twenty-five miles in length shall not be included. Wires in police villages and branch and loop lines excluded

Measure-  
ment of  
additional  
wires

(12) In the measurement of such additional wires or circuits, the length of every telegraph wire and every telephone circuit placed or strung in cables or other combinations, and used or capable of being used as an independent means of conveying messages, shall be computed.

Assessment  
exemptions  
of companies

(13) Every company assessed as provided in this section is exempt from assessment in any municipality in respect of all machinery, plant and appliances wherever situate, and is exempt from assessment in cities, towns, villages and police villages in respect of all structures placed on, over, under or affixed to any highway, lane or other public communication, public place or water.

Poles and  
wires on  
township  
boundaries

(14) Where the poles, structures, conduits or wires of a telegraph or telephone company are placed on a boundary line between two townships or so near thereto that they are in some places on one side and in other places on the other side of the boundary line or are placed on a road that lies between two townships, although it may deviate so as in some places to be wholly or partly within either of them, the company shall be assessed in each township for one-half of the amount assessable against it under subsection 3, 4, 8 or 10, as the case may be, in both the townships taken together.

Real  
property  
assessment

(15) Notwithstanding subsection 13, the assessment of a telephone company or telegraph company under this section shall be deemed to be real property assessment, and the taxes payable by any such company are a lien upon all the lands of the company in the municipality. R.S.O. 1960, c. 23, s. 10, *amended*.

Returns  
by telegraph  
and  
telephone  
companies

**11.**—(1) Every telegraph and telephone company doing business in Ontario shall, on or before the 1st day of March in each year, transmit to the assessment commissioner of each municipality in which the company does business, a statement in writing of the amount of the gross receipts of the company in such municipality for the year ending on the 31st day of December next preceding the assessment.

Idem

(2) Every telegraph and telephone company doing business in Ontario shall, on or before the 1st day of March in each year, transmit to the assessment commissioner of every township in which the company does business, a statement in writing showing,

- (a) the length in miles of one wire or of one circuit, as the case may be, placed or strung on poles or other structures or in conduits (including half on the boundaries of adjoining townships) in use by the



company in such township on the 31st day of December next preceding the assessment, and the length in miles of additional wires or circuits, as the case may be, placed or strung on such poles or other structures or in such conduits (including half on the boundaries of adjoining townships) whether or not in use by the company in such township on the 31st day of December next preceding the assessment; and

- (b) the length in miles of one exempt wire or of one exempt circuit, as the case may be, placed or strung on poles or other structures or in conduits (including half on the boundaries of adjoining townships) in use by the company in such township on the 31st day of December next preceding the assessment, and the length in miles of additional exempt wires or circuits, as the case may be, placed or strung on such poles or other structures or in such conduits (including half on the boundaries of adjoining townships) whether or not in use by the company in such township on the 31st day of December next preceding the assessment. R.S.O. 1960, c. 23, s. 11, *amended*.

**12.**—(1) Where in a township the density of population is not less than 150 of population to 500 acres, the council thereof may, subject to the approval of the Department, by by-law define such areas and declare them to be police villages for the purposes of section 10, and each year thereafter so long as the by-law remains in force every telephone and telegraph company carrying on business in the areas shall be assessed therein on a gross receipts basis in the manner provided in section 10, except that in such case the company shall be assessed for 100 per cent of the amount of the gross receipts from all equipment belonging to the company located within the areas. Power of township to assess on basis of gross receipts

(2) Every by-law passed under subsection 1 shall have attached thereto a map showing clearly the boundaries of the areas. R.S.O. 1960, c. 23, s. 12 (1, 2). Map of areas to be attached

(3) Where a by-law is passed under subsection 1, every telephone and telegraph company required under section 11 to transmit a statement to the assessment commissioner shall keep records of the gross receipts earned by the company on and after the 1st day of January in the year following that in which the by-law was approved by the Department, and the statement required to be transmitted to the assessment commissioner by the 1st day of March in the second year First statement of company based on gross receipts

following that in which the by-law was approved shall be based on the gross receipts earned by the company in the year following that in which the by-law was approved. R.S.O. 1960, c. 23, s. 12 (3), *amended*.

Duty of clerk

(4) Upon the passing, amending or repealing of a by-law under subsection 1, the clerk shall forthwith transmit a copy thereof to the assessment commissioner and to every telephone and telegraph company carrying on business in the areas defined in the by-law. R.S.O. 1960, c. 23, s. 12 (4), *amended*.

Limit of taxation of gross receipts of a telephone company

**13.** Notwithstanding the other provisions of this Act or any other general or special Act, the total amount of the taxes and rates levied and imposed in any year in respect of the gross receipts of a telephone company in a municipality shall not exceed an amount equal to 5 per cent of the total of the gross receipts of the company from its business in the municipality for the year ending on the 31st day of December next preceding the assessment. R.S.O. 1960, c. 23, s. 13; 1962-63, c. 7, s. 3.

Assessment of easements

**14.—**(1) Where an easement is appurtenant to any land, it shall be assessed in connection with and as part of the land at the added value it gives to the land as the dominant tenement, and the assessment of the land that, as the servient tenement, is subject to the easement shall be reduced accordingly.

Lanes used as right of way

(2) Where land is laid out and used as a lane and is subject to such rights of way as prevent any beneficial use of it by the owner, it shall not be assessed separately, but its value shall be apportioned among the various parcels to which the right of way is appurtenant and shall be included in the assessment of such parcels and in such cases the assessor shall return the land so used as "Lane not assessed". R.S.O. 1960, c. 23, s. 14 (1, 2).

Restrictive covenant

(3) A restrictive covenant running with the land shall be deemed to be an easement within the meaning of this section. R.S.O. 1960, c. 23, s. 14 (4).

Right of access

**15.—**(1) An assessor, and any assistant of and designated by an assessor, upon producing proper identification, shall at all reasonable times and upon reasonable request be given free access to all land and to all parts of every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, for the purpose of making a proper assessment thereof or of making a proper business assessment in respect thereof. R.S.O. 1960, c. 23, s. 16 (1); 1966, c. 10, s. 4, *amended*.

(2) Every adult person present on land when any person referred to in subsection 1 visits the land in the performance of his duties shall upon request give to such person all the information in his knowledge that will assist such person to make a proper assessment of the land and every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, to make a proper business assessment in respect thereof, and to obtain the information he requires with respect to any person whose name he is required to enter on the assessment roll or in the census register. R.S.O. 1960, c. 23, s. 16 (2). <sup>Information</sup>

**16.**—(1) Where an assessor has visited land for the purpose of making a proper assessment thereof or a proper business assessment in respect thereof or census and has been unable to obtain all information necessary for such purpose, he may deliver or cause to be delivered or mailed to the address of any person, whether resident in the municipality or not, who is or may be assessed in respect of the land, a questionnaire or questionnaires in writing demanding information as prescribed by the regulations. R.S.O. 1960, c. 23, s. 17 (1), *amended*. <sup>Where assessor unable to obtain information by visit</sup>

(2) Every person to whom any questionnaire is delivered or mailed shall, within ten days after the delivery or mailing, enter thereon in the proper places all the information required thereby that is within his knowledge and sign and deliver or mail the questionnaires to the assessment commissioner or assessor whose name and address appear on the questionnaire. R.S.O. 1960, c. 23, s. 17 (2), *amended*. <sup>Return of questionnaire</sup>

(3) Except as provided in this or any other section of this Act, no person may be required by an assessment commissioner, assessor or other person to furnish information with respect to the assessment of land, business or persons or with respect to the census. R.S.O. 1960, c. 23, s. 17 (3). <sup>Proviso</sup>

**17.** The assessor is not bound by any statement delivered under section 15 or 16 nor does it excuse him from making due inquiry to ascertain its correctness, and, notwithstanding any such statement, the assessor may assess every person for such amount as he believes to be just and correct, and may omit his name or any land that he claims to own or occupy, if the assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such land. R.S.O. 1960, c. 23, s. 18. <sup>Assessor not bound by returns</sup>

**18.**—(1) Every person who, having been required to furnish information under section 15 or 16 makes default in delivering or furnishing it and any corporation that makes <sup>Offence, for not furnishing information</sup>



default in delivering the statement mentioned in section 11 is guilty of an offence and on summary conviction is liable to a fine of not more than \$100 and an additional fine of \$10 for each day during which default continues.

for false  
statement

(2) Every person who knowingly states anything false in any such statement or in furnishing such information is guilty of an offence and on summary conviction is liable to a fine of not more than \$200.

for  
obstructing  
assessor, etc.

(3) Every person who wilfully obstructs or interferes with any person referred to in subsection 1 of section 15 in the performance of any of his duties or the exercise of his rights, powers and privileges under this Act is guilty of an offence and on summary conviction is liable to a fine of not more than \$200. R.S.O. 1960, c. 23, s. 19.

Assessment  
roll content

**19.**—(1) The assessment commissioner shall cause to be prepared an assessment roll for each municipality in the region for which he is the assessment commissioner and, in such preparation, shall cause to be set down the following particulars:

1. A description of the property sufficient to identify it.
2. The name and surnames, in full, if they can be ascertained, of all persons who are liable to assessment in the municipality whether they are or are not resident in the municipality.
3. The amount assessable against each person opposite his name and where there is both owner and tenant, both names shall be entered on the roll
4. Year of birth of every person entered on the roll.
5. Whether the person is a British subject, or an alien by inserting opposite his name the letters "B.S." or "A", as the case may be.
6. Whether the person is an owner or tenant by inserting opposite his name the letter "O" or "T", as the case may be, and where the person is a "farmer's son", "farmers' daughter" or "farmer's sister", there shall also be similarly entered the letters "F S", "F D" or "F Sis", and, in the case of a person who is entitled to be a municipal elector by reason of being the husband or wife of the person rated or entitled to be rated for land as provided by *The Municipal Act* or by reason of being the wife of a farmer's son, or a farmer's daughter, or farmer's sister, there shall also be entered the letters "M F"

R.S.O. 1960,  
c. 249

meaning that such person is entitled to vote at municipal elections but is not to be counted for the purpose of determining representation in the county council, and all such names shall be numbered on the roll.

7. Occupation of every person entered on the roll.

8. Number of acres, or other measures showing the extent of the land.

9. Market value of the parcel of land.

10. Amount of taxable land.

11. Value of the land if liable for school rates only.

12. Value of land exempt from taxation.

13. Assessment for real property under clauses *a* and *c* of subsection 2 of section 294 of *The Municipal Act*. R.S.O. 1960,  
c. 249

14. Percentage applied in determining the amount of business assessment under section 9.

15. Residential assessment.

16. Professional and commercial assessment.

17. Manufacturing and industrial assessment.

18. Farm assessment.

19. Religion, if Roman Catholic.

20. Whether a public or separate school supporter, by inserting the letter "P" or "S" as the case may be.

21. Corporations assessment, by inserting the letter "C" where applicable.

(2) The following provisions shall be observed in the Preparation preparation of the assessment roll:

1. No assessment shall be made against the name of any deceased person, but, when the assessor is unable to ascertain the name of the person who should be assessed in lieu of the deceased person, he may enter, instead of such name, the words "Representatives of A.B., deceased" (*giving the name of the deceased person*).

2. Each subdivision shall be assessed separately, and every parcel of land (whether a whole subdivision or a portion thereof, or the whole or a portion of a building thereon) in the separate occupation of any person shall be separately assessed; provided that no portion of any building used or intended to be used as a residence shall be separately assessed unless it is a domestic establishment of two or more rooms in which the occupants usually sleep and prepare and serve meals.

3. Where a block of vacant land subdivided into lots is owned by the same person, it may be entered on the roll as so many acres of the original block or lot if the numbers and description of the lots into which it is subdivided are also entered on the roll.

Mechanical  
preparation

(3) To facilitate the use of mechanical methods of preparing the roll, and without limiting the generality of the foregoing,

- (a) in the case of a British subject, the letters "B S" may be omitted and such omission signifies that the person is entered on the roll as a British subject;
- (b) in the case of a public school supporter, the letter "P" may be omitted, and such omission signifies that the person is entered on the roll as a public school supporter;
- (c) in the case of an owner, the letter "O" may be omitted, and such omission signifies that the person is entered on the roll as an owner. R.S.O. 1960, c. 23, s. 20, *amended*.

Interpre-  
tation

**20.—(1)** In this section,

- (a) "farm" means not less than twenty acres of land in the actual occupation of the owner of it;
- (b) "father" includes stepfather;
- (c) "mother" includes stepmother;
- (d) "owner" means a person who is owner in his or her own right, or a person whose wife is owner in her own right, if any estate for life or any greater estate legal or equitable, or of a leasehold estate, the term of which is not less than five years, except where the person is a widow and in that case "owner" means "owner in her own right" of such an estate;



- (e) "son", "sons", "farmer's son" and "farmers' sons" means son or sons, stepson or stepsons of the full age of twenty-one years not otherwise entitled to be entered on the voters' list;
- (f) "daughter", "daughters", "farmer's daughter" and "farmers' daughters" means daughter or daughters, stepdaughter or stepdaughters of the full age of twenty-one years not otherwise entitled to be entered on the voters' list;
- (g) "farmer's sister" means a sister of the full age of twenty-one years, not otherwise entitled to be entered on the voters' list, who is the sister of the owner of a farm who is unmarried or is a widower, and has resided on the farm with such owner for the twelve months next preceding and is residing thereon at the date fixed for beginning to make the assessment roll.

(2) Subject to subsections 3 to 10, where a father or mother is the owner of a farm, his or her sons and daughters who have resided on the farm for the twelve months next preceding and are residing thereon at the date fixed for beginning to make the assessment roll have the same right to be entered on the roll as if they were jointly assessed for the farm with the father or mother, but they shall be entered on the roll as farmers' sons, or farmers' daughters, as the case may be.

(3) Where the amount at which the farm is assessed is insufficient, if equally divided between a father or mother and son or daughter, and they were jointly assessed for it, to qualify both to vote at a municipal election, the son or daughter is not entitled to be entered on the roll in respect of the farm.

(4) If the father is living and there are more sons than one resident as provided in subsection 2, and the farm is not assessed for an amount sufficient, if equally divided between them, to qualify the father and all such sons to vote at a municipal election, so many of the sons in the order of their seniority, beginning with the eldest, as the amount at which the farm is assessed, if equally divided between them and the father, would be sufficient to qualify, are entitled to be entered on the roll as farmers' sons.

(5) If the father is dead and the mother is a widow and the farm is not assessed for an amount sufficient, if equally divided between them, to qualify all of them to vote at a municipal election, so many of the sons, in the order mentioned in subsection 4, as the amount at which the farm is assessed, if

equally divided between the mother and them, would be sufficient to qualify, are entitled to be entered on the roll as farmers' sons

Right of  
daughter to  
vote where  
no sons

(6) Where a father or mother has no sons, the daughters, if any, for the purposes of subsection 4 or 5 are entitled to be entered on the roll as farmers' daughters in the same manner and to the same extent as the sons, if there had been sons, would have been entitled to be entered on the roll. R.S.O. 1960, c. 23, s. 24 (1-6).

Right of  
daughter to  
vote where  
sons also  
vote

(7) Where a father or mother has sons and daughters and the farm is assessed at an amount more than sufficient to entitle the father or mother and all the sons to be entered on the roll, but is not assessed for an amount sufficient to qualify also all such daughters to vote at a municipal election, so many of the daughters in the order mentioned for sons in subsection 4 as the amount at which the farm is assessed, if equally divided between the father, mother and the sons and daughters, would be sufficient to qualify, are entitled to be entered on the roll as farmers' daughters. *New.*

Right of  
farmer's  
sister to  
vote

(8) A farmer's sister has the same right to be entered on the roll as if she were jointly assessed for the farm with the owner, but she shall not be entered thereon as a farmer's sister unless the amount at which the farm is assessed is sufficient, if equally divided between them and they were jointly assessed for it, to qualify both to vote at a municipal election.

Right of  
more than  
one farmer's  
sister to  
vote

(9) In case more than one farmer's sister has the right under subsection 8 to be entered on the roll with the owner, and the farm is not assessed for an amount sufficient to qualify all such farmer's sisters to vote at a municipal election, so many of the farmer's sisters in the order mentioned for sons in subsection 4 as the amount at which the farm is assessed, if equally divided between the owner and the farmer's sisters, would be sufficient to qualify, are entitled to be entered on the roll as farmer's sisters.

Occasional  
absence not  
to disqualify

(10) Occasional or temporary absence from the farm for a time or times not exceeding in the whole six of the twelve months does not disentitle a farmer's son, farmer's daughter or farmer's sister to be entered on the roll. R.S.O. 1960, c. 23, s. 24 (8-10).

Assessor to  
be guided by  
index book  
R.S.O. 1960,  
c. 368

**21.** Where the index book required by section 54 of *The Separate Schools Act* is prepared, an assessor shall be guided thereby in ascertaining who have given the notices that are by law necessary in order to entitle supporters of Roman Catholic separate schools to exemption from the public school tax. R.S.O. 1960, c. 23, s. 25.

**22.** An assessor, where the entry in the index book mentioned in section 21 does not show a ratepayer to be a supporter of separate schools, shall accept the statement of the ratepayer, or a statement made on his behalf and by his authority, and not otherwise, that he is a Roman Catholic, as sufficient *prima facie* evidence for placing such person on the assessment roll as a separate school supporter, or if the assessor knows personally any ratepayer to be a Roman Catholic, this is also sufficient for placing such person on the assessment roll as a separate school supporter. R.S.O. 1960, c. 23, s. 26, *amended*.

Evidence  
on which  
assessor to  
enter  
persons as  
separate  
school  
supporters

**23.—(1)** The Assessment Review Court shall hear and determine all complaints with regard to persons alleged to be wrongfully placed upon or omitted from the roll as public school supporters or as Roman Catholic separate school supporters, and any person so complaining or any ratepayer or school board may give notice in writing to the person whose name appears on the assessment notice as the person giving the notice on behalf of the municipality of such complaint, and the provisions of this Act as to giving notice of complaints against the assessment roll and proceedings for the trial thereof apply to complaints under this section except that the notice of complaint may be given at any time on or before the 14th day of October or the last day for appealing to the court whichever is the later. R.S.O. 1960, c. 23, s. 27 (1); 1961-62, c. 6, s. 3; 1967, c. 4, s. 1 (1), *amended*.

School  
support

(2) Liability in respect of public or separate school support shall be determined in accordance with the circumstances existing at the time the notice of complaint was given. R.S.O. 1960, c. 23, s. 27 (2).

Deter-  
mination  
of school  
support,  
time for

(3) Notwithstanding subsection 1, if the notice of complaint is received more than thirty days before the last day for giving the notice under subsection 1, the person to whom the notice has been given under subsection 1 shall prepare and deliver to the clerk of the municipality, on or before the last day for giving the notice of complaint, a revised assessment notice showing liability in accordance with the circumstances existing at the time the notice of complaint was given, which notice shall be sent by the clerk, with the notice of the sitting of the court to consider the complaint, to the owner or tenant to be assessed, to the owner or tenant appearing on the assessment roll and to the complainant, and the court shall amend the roll in accordance with such revised assessment notice unless one of the parties concerned or his agent appears at the hearing and objects thereto, in which event the court shall determine the matter as provided in subsection 1. R.S.O. 1960, c. 23, s. 27 (3); 1967, c. 4, s. 1 (2), *amended*.

Revised  
assessment  
notice



Notice to be  
given of  
assessment  
as public or  
separate  
school  
supporter

**24.**—(1) In the case of a municipality in which there are supporters of a Roman Catholic separate school therein, or contiguous thereto, there shall be printed in conspicuous characters, or written across or on the assessor's notice to every ratepayer provided for by section 42 in addition to the proper entry heretofore required to be made in the column respecting the school tax, the following words: "*Your are assessed as a Separate School supporter*" or "*You are assessed as a Public School supporter*", as the case may be; or these words may be added to the notice to the ratepayer.

Notice to be  
given of  
change in  
assessment  
as public or  
separate  
school  
supporter

(2) Where a ratepayer, who was in the next preceding year assessed as a public school supporter, is being assessed as a separate school supporter or where a ratepayer, who was in the next preceding year assessed as a separate school supporter, is being assessed as a public school supporter, it is the duty of the assessor to give, in addition to all other notices, a written or printed notice to the ratepayer that the change is being made. R.S.O. 1960, c. 23, s. 28, *amended*.

Yearly  
census of  
inhabitants

**25.**—(1) The assessment commissioner shall cause a yearly census to be taken of the inhabitants of every municipality of the region for which he is the assessment commissioner according to the following age groups:

Group	Age	Group	Age	Group	Age
1.	—3 and under	5.	—8 and 9	9.	—16 to 19
2.	—4	6.	—10 to 13	10.	—20 to 59
3.	—5	7.	—14	11.	—60 to 64
4.	—6 and 7	8.	—15	12.	—65 to 69
				13.	—70 and over.

R.S.O. 1960, c. 23, s. 29 (1), *amended*.

Register  
of census

(2) The assessment commissioner shall cause the census to be entered in a register, which shall show the population in the age groups as required under subsection 1, and such register shall be according to the form and include the particulars prescribed by the Department.

Taking and  
return of  
census

(3) The census shall be taken yearly on or before the 30th day of September and a summary thereof showing the total number of inhabitants according to the age groups set forth in subsection 1 shall be returned by the assessment commissioner to the clerk of the municipality not later in the same year than the 1st day of October. 1966, c. 10, s. 6, *amended*.

Owner-  
occupied  
land

**26.**—(1) Land occupied by the owner shall be assessed against him.

(2) Unoccupied land the owner of which is resident in the municipality shall be assessed against him. Unoccupied land of resident

(3) Land owned by a resident in the municipality and occupied by any person other than the owner shall be assessed against the owner and the tenant. Land of resident occupied by tenant

(4) Occupied land owned by a person who is not a resident in the municipality shall be assessed against the owner, if known, and against the tenant. R.S.O. 1960, c. 23, s. 32 (1-4). Occupied land owned by non-resident

(5) Unoccupied land owned by non-residents shall be assessed in the same manner as the land of residents and, where the name of the owner cannot be ascertained, the assessor shall insert the word "non-resident" in the assessment roll for the name of the owner opposite the description of the land. R.S.O. 1960, c. 23, s. 32 (5), *amended*. Unoccupied land of non-residents

(6) Where land is owned by more persons than one, and any one of the owners is not resident in the municipality, Joint owners, resident and non-resident

(a) if the land is occupied by any person other than the owners, it shall be assessed against the tenant and against such of the owners as are known; and

(b) if occupied by any of the owners or if unoccupied, it shall be assessed against all the owners who are known.

(7) Where the land is assessed against a tenant under subsection 4 or 6, the tenant, for the purpose of imposing and collecting taxes upon and from the land, shall be deemed to be the owner. R.S.O. 1960, c. 23, s. 32 (6, 7). Tenant, when to be deemed owner

(8) Land held by a trustee, guardian, executor or administrator shall be assessed against him as owner or tenant thereof, as the case may require, in the same manner as if he did not hold the land in a representative capacity; but the fact that he is a trustee, guardian, executor or administrator shall, if known, be stated in the roll, and such trustee, guardian, executor or administrator is only personally liable when and to such extent as he has property as such trustee, guardian, executor or administrator, available for payment of such taxes. R.S.O. 1960, c. 23, s. 32 (8), *amended*. Land held by trustees, etc.

**27.** The real estate of any transportation or transmission company shall be considered as land of a resident in the municipality although the company does not have an office in the municipality. R.S.O. 1960, c. 23, s. 33. Land of transportation or transmission company

Assessment  
of Crown  
lands

**28.**—(1) Notwithstanding paragraph 1 of section 3, the tenant of land owned by the Crown where rent or any valuable consideration is paid in respect of such land and the owner of land in which the Crown has an interest and the tenant of such land where rent or any valuable consideration is paid in respect of such land shall be assessed in respect of the land in the same way as if the land was owned or the interest of the Crown was held by any other person.

(a) For the purposes of this subsection,

- (i) “tenant”, in addition to its meaning under section 1, also includes any person who uses land belonging to the Crown as, or for the purposes of, or in connection with, his residence, irrespective of the relationship between him and the Crown with respect to such use,
- (ii) “residence” means a building or part of a building used as a domestic establishment and consisting of two or more rooms in which persons usually sleep and prepare and serve meals,
- (iii) “rent or any valuable consideration” shall be deemed to have been paid, in the case of an employee using land belonging to the Crown as a residence, where there is a reduction in or deduction from the salary, wages, allowances or emoluments of the employee because of such use or where such use is taken into consideration in determining the employee’s salary, wages, allowances or emoluments.  
R.S.O. 1960, c. 23, s. 34 (1), *amended*.

Assessment  
of Indian  
lands

(2) The tenant of land held in trust for a tribe or body of Indians who is not a member of such tribe or body where rent or any valuable consideration is paid in respect of such land shall be assessed in respect of the land in the same way as if the land was owned or held by any other person. R.S.O. 1960, c. 23, s. 34 (3).

Tenant's  
interests  
may be  
sold

(3) In addition to the liability of every person assessed under subsection 1 or 2 to pay the taxes assessed against him, the interest in such land, if any, of every person other than the Crown and the tribe or body of Indians for which it is held in trust or any member thereof is subject to the special lien on land for taxes given by *The Municipal Act* and is liable to be sold or vested in the municipality for arrears of taxes. R.S.O. 1960, c. 23, s. 34 (4), *amended*.

R.S.O. 1960,  
c. 249



(4) This section does not apply to the interest of a timber licensee, lessee, grantee or concessionaire in a licence, lease or agreement issued under *The Crown Timber Act*, or to any right in timber cut or to be cut by the holder of, or party to, such licence, lease or agreement, or to such improvements or equipment as lumber camps, tote roads, telephone lines, hoists, logging railways, dams or booms that may be used only temporarily in connection with logging or lumbering operations conducted under such licence, lease or agreement. 1960-61, c. 4, s. 3.

Application  
to timber  
licensees,  
etc.  
R.S.O. 1960,  
c. 83

**29.**—(1) Subject to this section, land shall be assessed at its market value.

Assessment  
of land

(2) Subject to subsection 3, the market value of land assessed is the amount that the land might be expected to realize if sold in the open market by a willing seller to a willing buyer. R.S.O. 1960, c. 23, s. 35 (1, 2), *amended*.

Market  
value

(3) For the purposes of subsection 2, in ascertaining the market value of farm lands used only for farm purposes by the owner thereof or used only for farm purposes by a tenant of such an owner and buildings thereon used solely for farm purposes, including the residence of the owner or tenant and of his employees and their families on the farm lands, consideration shall be given to the market value of such lands and buildings for farming purposes only, and in determining such market value consideration shall not be given to sales of lands and buildings to persons whose principal occupation is other than farming. R.S.O. 1960, c. 23, s. 35 (3); 1960-61, c. 4, s. 4 (1); 1961-62, c. 6, s. 4 (1); 1962-63, c. 7, s. 5 (1), *amended*.

Farm lands  
and  
buildings

(4) Where the owner of farm lands entitled to the benefit of subsection 3 dies or retires, the market value of the lands and buildings in respect of which subsection 3 applies shall be ascertained in the manner provided in subsection 3 in assessing such lands during the period the lands are held by him after his retirement or held by his estate after his death, but in no case beyond the two years immediately following the owner's death or retirement unless such lands are occupied by the surviving spouse of the deceased owner or by the retired owner. 1960-61, c. 4, s. 4 (2); 1961-62, c. 6, s. 4 (2), *amended*.

Where  
owner dies  
or retires

(5) When an appeal has been taken in respect of the assessment of farm lands mentioned in subsection 3 from the decision of the Assessment Review Court, the assessment as finally determined on appeal shall remain fixed in respect of the same lands and buildings for a period of two years after

Effect of  
assessment  
determined  
on appeal

the year in respect of which such appeal was taken so long as the lands and buildings are owned by a person whose principal occupation is farming. 1962-63, c. 7, s. 5 (2), *amended*.

**Reforested  
lands**

(6) Land that has been planted for forestation or reforestation purposes shall not be assessed at a greater value by reason only of such planting.

**Woodlands**

(7) Land used as woodlands shall not be assessed at a greater value by reason of the presence of the trees thereon nor shall it be assessed at a lesser value by reason of the removal of the trees.

**Interpre-  
tation**

(8) In subsection 7, "woodlands" means lands having not less than 400 trees per acre of all sizes, or 300 trees measuring over two inches in diameter, or 200 trees measuring over five inches in diameter, or 100 trees measuring over eight inches in diameter (all such measurements to be taken at four and one-half feet from the ground) of one or more of the following kinds: white or Norway pine, white or Norway spruce, hemlock, tamarack, oak, ash, elm, hickory, basswood, tulip (white wood), black cherry, walnut, butternut, chestnut, hard maple, soft maple, cedar, sycamore, beech, black locust, or catalpa, or any other variety that may be designated by order in council, and which lands have been set apart by the owner with the object chiefly, but not necessarily solely, of fostering the growth of the trees thereon and that are fenced and not used for grazing purposes. R.S.O. 1960, c. 23, s. 35 (15-17).

**Profits  
from mines**

**30.**—(1) The profits from a mine or mineral work shall be assessed by, and the tax leviable thereon shall be paid to, the municipality in which the mine or mineral work is situate, or, in unorganized territory, the school board or boards having jurisdiction over the area in which the mine or mineral work is situate; provided that the assessment on each oil or gas well operated at any time during the year shall be at least \$20.

**Business  
assessment**

(2) Every person occupying mineral land for the purpose of any business other than mining is liable to business assessment as provided by section 9.

**Petroleum  
mineral  
rights**

(3) Where in any deed or conveyance of lands heretofore or hereafter made, the petroleum mineral rights in the lands have been or are reserved to the grantor, such mineral rights shall be assessed at their actual value.

**Tax on mine,  
etc., to be  
approved  
by Depart-  
ment  
R.S.O. 1960,  
c. 242**

(4) Notwithstanding this section, the tax payable to a municipality upon a mine or mining work liable to taxation under section 3 of *The Mining Tax Act* is subject to the approval of the Department and shall not exceed,

- (a)  $1\frac{1}{2}$  per cent of the amount of the annual profits upon which the tax payable under the said section 3 is based, up to and including \$2,333,333.33; and
- (b)  $2\frac{1}{2}$  per cent of the annual profits upon which the tax payable under the said section 3 is based, that are in excess of \$2,333,333.33.

(5) The taxes payable in accordance with subsection 1 or 4 shall be distributed among the bodies that would have received them had such taxes been levied in the usual way and in the same ratio. Distribution of taxes

(6) Where any estate in mines, minerals or mining rights has heretofore or may hereafter become severed from the estate in the surface rights of the same lands, whether by means of the original patent or lease from the Crown, or by any act of the patentee or lessee, his heirs, executors, administrators, successors or assigns, such estates after being so severed shall thereafter be and remain for all purposes of taxation and assessment separate estates notwithstanding the circumstances that the titles to such estates may thereafter be or become vested in one owner. R.S.O. 1960, c. 23, s. 35 (8-13). Minerals and surface rights becoming vested in one owner

(7) The Minister may make regulations, Regulations, payments to mining municipalities

- (a) providing for the making of payments to mining municipalities, and providing a formula or method of computing such payments;
- (b) prescribing the terms and conditions of such payments;
- (c) prescribing definitions of any word or expression, except the expression "mining municipality", whether or not used in this Act, for the purposes of the regulations;
- (d) designating municipalities as mining municipalities for the purposes of the regulations;
- (e) providing, in respect of any matter dealt with in or under the regulations, that the approval of the Minister shall be required.

(8) Where a municipality receives a payment in any year under the regulations made under subsection 7, it shall not assess or tax the profits of any mine or mineral work under subsection 1 or 4 in that year and the payment shall be distributed as follows: Idem



R.S.O. 1960,  
c. 242

1. The portion computed with reference to the mines profits as calculated under section 3 of *The Mining Tax Act* and set out by the mine assessor in the notice or notices of assessment referred to in section 11 of *The Mining Tax Act* in respect of any or all mines or mineral works located in the municipality shall be distributed in the manner provided in subsection 5.

2. The portion computed with reference to the number of miners residing inside and working outside the municipality shall form part of the general funds of the municipality.

Idem

(9) Notwithstanding subsection 8, where there are no mines profits calculated under section 3 of *The Mining Tax Act*, the payment shall form part of the general funds of the municipality.

Idem

(10) Payments made under subsection 7 shall be paid out of such moneys as may be appropriated therefor by the Legislature. R.S.O. 1960, c. 23, s. 36.

Exemption  
of farm  
lands from  
taxation for  
certain  
expenditures

**31.—**(1) In any municipality where lands held and used as farm lands only and in blocks of not less than five acres by any one person are not benefited to as great an extent by the expenditure of moneys for and on account of public improvements, of the character hereinafter mentioned, in the municipality as other lands therein generally, the council shall annually before the 1st day of March pass a by-law declaring what part, if any, of such lands are exempt or partly exempt from taxation for the expenditures of the municipality incurred for waterworks, fire protection, garbage collection, sidewalks, pavements or sewers, or the lighting, oiling, tarring, treating for dust or watering of the streets, regard being had in determining such exemption to any advantage, direct or indirect, to such lands arising from such expenditures or any of them.

Notice

(2) The clerk shall forthwith notify by registered mail each person affected by the by-law as to what exemption is provided for his lands by the by-law.

Appeal  
against  
by-law

(3) Any person complaining that the by-law does not exempt him or sufficiently exempt him or his lands from taxation may, within fourteen days after the mailing of the notice, notify the clerk of the municipality and the secretary of the Ontario Municipal Board of his intention to appeal against the provisions of the by-law, or any of them, to the Ontario Municipal Board which has power to alter or vary,

any or all of the provisions of the by-law and to determine the matter of complaint in accordance with the spirit and intent of this section.

(4) If the council fails to pass the by-law before the 1st day of March, any person affected may, on or before the 21st day of March, notify the clerk of the municipality and the Minister of his intention to appeal to the Minister, and, upon such an appeal being taken, the Minister may make an order declaring what part, if any, of the lands of the person appealing is exempt or partly exempt from taxation, and such order when approved by the Lieutenant Governor in Council and published in *The Ontario Gazette* shall be deemed to be the by-law of the council as if passed under subsection 1 except that there shall be no appeal therefrom under subsection 3. R.S.O. 1960, c. 23, s. 37 (1, 4), *amended*.

Appeal where no by-law passed

(5) Nothing in this section shall be deemed to prevent or affect any right of appeal against an assessment. R.S.O. 1960, c. 23, s. 37 (6).

Assessment appeals not affected

**32.**—(1) Section 31 applies to a police village so that farm lands situate therein may be exempted or partly exempted from taxation in the same manner, to the same extent, and for the purposes mentioned in that section.

Exemption of farm lands in police villages

(2) The trustees or board of trustees of a police village have power to and shall pass by-laws as provided for in section 31 and forthwith after passing the by-law shall furnish a certified copy thereof to the clerk of the township or townships in which the police village or any part thereof is situate, and all notices to be given under that section shall be given to the trustees or board of trustees of the police village instead of to the clerk of the municipality.

Exemption by-law to be passed by trustees of police village

(3) The trustees or board of trustees of a police village shall notify the clerk of the township or townships, in which the police village or any part thereof is situate, of any decision of the Minister or the Ontario Municipal Board in respect of lands in the police village made under section 31 forthwith after it is received. R.S.O. 1960, c. 23, s. 38 (1-3), *amended*.

Notice of by-law and of decisions of judge to be given to township clerk

(4) The provisions of every by-law of a police village passed under the authority of this section, and of every decision of the Minister or the Ontario Municipal Board with respect to such police village, shall be made applicable by the council of the township or townships in which the

Application of by-law by township council in striking rates

police village or any part thereof is situate in striking the rates to be levied in or for the purposes of the police village. R.S.O. 1960, c. 23, s. 38 (5), *amended*.

Agreement  
for fixed  
assessment  
for golf  
course

**33.**—(1) Any local municipality may enter into an agreement with the owner of a golf course for providing a fixed assessment for the land occupied as a golf course, but not including the part of the land actually occupied by any building or structure or such building or structure, to apply to taxation for general, school and special purposes, but not to apply to taxation for local improvements. R.S.O. 1960, c. 23, s. 39 (1); 1966, c. 10, s. 7 (1).

Duties of  
municipal  
officials:

(2) Where a golf course has a fixed assessment under an agreement under subsection 1,

assessment

(a) the golf course shall be assessed each year as if it did not have a fixed assessment;

taxes

(b) the treasurer shall calculate each year what the taxes would have been on the golf course if it did not have a fixed assessment;

record

(c) the treasurer shall keep a record of the difference between the taxes paid each year and the taxes that would have been paid if the golf course did not have a fixed assessment and shall debit the golf course with this amount each year during the term of the agreement and shall add to such debit on the 1st day of January in each year 4 per cent interest on the aggregate amount of the debit on such date; and

distribution  
of taxes

(d) the taxes paid on the fixed assessment shall be distributed among the bodies for which the municipality is required to levy in the proportion that the levy for each body bears to the total levy.

Agreement  
to be  
registered

(3) Every agreement shall be registered in the registry office or land titles office, as the case may be, in the county in which the golf course or any part thereof is located. R.S.O. 1960, c. 23, s. 39 (2, 3).

Termination  
of agree-  
ment, as  
to all of  
lands

(4) When an agreement is for any reason terminated as to the whole of the lands in respect of which the fixed assessment is given, the owner shall,

(a) pay to the municipality the amount debited against the golf course, including the amounts of interest debited in accordance with clause *c* of subsection 2; or



- (b) require the municipality to purchase the golf course for an amount equal to the fixed assessment.

(5) When an agreement is for any reason terminated as to part of the land in respect of which the fixed assessment is given, the owner shall,

- (a) pay to the municipality that portion of the amount debited against the golf course, including the amounts of interest debited in accordance with clause c of subsection 2, that is attributable to the portion of the golf course in respect of which the agreement is terminated; or
- (b) require the municipality to purchase the part of the golf course in respect of which the agreement is terminated for an amount equal to the fixed assessment that is attributable to such part.

(6) Where a golf course has a fixed assessment under an agreement under subsection 1, the agreement shall terminate as to the whole or any part of the land in respect of which the fixed assessment is given when the whole or any such part thereof ceases to be occupied for the purposes of a golf course.

(7) Any agreement may be terminated on the 31st day of December in any year upon the owner of the golf course giving six months notice of such termination in writing to the municipality.

(8) Any dispute between the municipality and the owner of the golf course in relation to an agreement or this section shall be settled by the Ontario Municipal Board, and the decision of the Board is final. 1966, c. 10, s. 7 (2).

**34.—**(1) The property by subclause v of clause l of section 1 declared to be "land" that is owned by companies or persons supplying water, heat, light and power to municipalities and the inhabitants thereof, and companies and persons operating transportation systems and companies or persons distributing by pipe line natural gas, manufactured gas or liquefied petroleum gas or any mixture of any of them shall, whether situate or not situate upon a highway, street, road, lane or other public place, when and so long as in actual use, be assessed at its market value in accordance with section 29. R.S.O. 1960, c. 23, s. 40 (1), *amended*.

(2) This section does not apply to a pipe line as defined in section 35.

Assessment  
of works  
extending  
into two  
or more  
municipalities

(3) Where the property of any such company or person extends through two or more municipalities, the portion thereof in each municipality shall be separately assessed therein at its value as an integral part of the whole property. R.S.O. 1960, c. 23, s. 40 (2, 3).

Assessment  
of struc-  
tures, rails,  
etc., of  
transporta-  
tion system

(4) Notwithstanding any other provisions of this Act, the structures, substructures, superstructures, rails, ties, poles and wires of such a transportation system are liable to assessment and taxation in the same manner and to the same extent as those of a steam railway are under section 40 and not otherwise. R.S.O. 1960, c. 23, s. 40 (5).

Interpre-  
tation

**35.**—(1) In this section,

1968-69,  
c. . . .

(a) “gas” means gas as defined in *The Energy Act, 1968-69*;

(b) “oil” means crude oil or liquid hydrocarbons or any product or by-product thereof;

(c) “pipe line” means, subject to subsection 4, a pipe line for the transportation or transmission of gas that is designated by the owner as a transmission pipe line and a pipe line for the transportation or transmission of oil, and includes,

(i) all valves, couplings, cathodic protection apparatus, protective coatings and casings,

(ii) all haulage, labour, engineering and overheads in respect of such pipe line,

(iii) any section, part or branch of any pipe line,

(iv) any easement or right of way used by a pipe line company, and

(v) any franchise or franchise right,

but does not include a pipe line or lines situate wholly within an oil refinery, oil storage depot, oil bulk plant or oil pipe line terminal;

(d) “pipe line company” means every person, firm, partnership, association or corporation owning or operating a pipe line all or any part of which is situate in Ontario. R.S.O. 1960, c. 23, s. 41 (1); 1966, c. 10, s. 8 (1).

(2) On or before the 1st day of July in each year, the pipe line company shall notify the assessment commissioner of each municipality of the age, length and diameter of all its transmission pipe lines located in the municipality as of the 1st day of June of that year. 1966, c. 10, s. 8 (2), *amended*. <sup>Notice to municipalities</sup>

(3) All disputes as to whether or not a gas pipe line is a transmission pipe line shall, on the application of any interested party, be decided by the Ontario Energy Board and its decision is final. <sup>Disputes</sup>

(4) Notwithstanding any other provisions of this Act, but subject to subsection 6, a pipe line shall be assessed for taxation purposes at the following rates: <sup>Assessment of pipe line</sup>

Size of Pipe	Assessment per Foot of Length
$\frac{3}{4}$ " . . . . .	Nominal inside diameter . . . . \$ .07
1" . . . . .	" " " " . . . . .09
$1\frac{1}{4}$ " . . . . .	" " " " . . . . .11
$1\frac{1}{2}$ " . . . . .	" " " " . . . . .13
2" and $2\frac{1}{2}$ " . . . . .	" " " " . . . . .17
3" . . . . .	" " " " . . . . .46
4" and $4\frac{1}{2}$ " . . . . .	" " " " . . . . .55
5" and $5\frac{1}{8}$ " . . . . .	" " " " . . . . .83
6" and $6\frac{3}{8}$ " . . . . .	" " " " . . . . .98
8" . . . . .	" " " " . . . . 1.24
10" . . . . .	" " " " . . . . 1.55
12" . . . . .	" " " " . . . . 2.31
14" . . . . .	Outside diameter . . . . . 2.34
16" . . . . .	" " " " . . . . 2.35
18" . . . . .	" " " " . . . . 2.67
20" . . . . .	" " " " . . . . 2.96
22" . . . . .	" " " " . . . . 3.25
24" . . . . .	" " " " . . . . 3.56
26" . . . . .	" " " " . . . . 3.69
28" . . . . .	" " " " . . . . 3.85
30" . . . . .	" " " " . . . . 4.03
32" . . . . .	" " " " . . . . 4.24
34" . . . . .	" " " " . . . . 4.46
36" . . . . .	" " " " . . . . 4.72

R.S.O. 1960, c. 23, s. 41 (4, 5).

(5) The assessment of pipe lines in each municipality determined under subsection 4 shall be adjusted by the application of the latest equalization factor provided by the Department. 1965, c. 6, s. 3 (1). <sup>Adjustment of assessment</sup>

(6) A pipe line shall be depreciated at the rate of 5 per cent of the assessed value of the pipe line every three years from the year of installation, with a maximum depreciation of 55 per cent. 1966, c. 10, s. 8 (3). <sup>Depreciation of pipe lines</sup>



Pipe lines  
removed  
and installed  
in another  
location

(7) A pipe line removed from one location and reinstalled in another location shall, where depreciation is applicable, continue to be depreciated at the foregoing rates as though remaining in its original location.

Pipe lines  
abandoned

(8) A pipe line that has been abandoned in any year ceases to be liable for assessment effective with the assessment next following the date of abandonment. R.S.O. 1960, c. 23, s. 41 (8, 9).

Reduction  
of assess-  
ment on  
pipe line

(9) Where a pipe line has been constructed and used for the transportation of oil or gas and ceases to be so used by reason of an order or regulation of an authority having jurisdiction in that behalf, other than the taxing authority, and an application to the proper authority for permission to abandon such pipe line has been refused, the assessment of such pipe line shall be reduced by 20 per cent so long as it is not used for the transportation of oil or gas. 1966, c. 10, s. 8 (4).

Liability  
to taxation  
of pipe line  
on exempt  
property

(10) Where a pipe line is located on, in, under, along or across any highway or any lands exempt from taxation under this or any special or general Act, the pipe line is nevertheless liable to assessment and taxation in accordance with this section.

Tax  
liability

(11) Notwithstanding the other provisions of this Act or any other special or general Act, a pipe line liable for assessment and taxation under this section is not liable for assessment and taxation in any other manner for municipal purposes, including local improvements, property and business taxes; but all other land and buildings of the pipe line company liable for assessment and taxation under this or any other special or general Act continue to be so liable.

Assessment  
of pipe line  
extending  
into two or  
more muni-  
cipalities

(12) Where a pipe line extends through two or more municipalities, only the portion or portions thereof in each municipality are liable for assessment and taxation in that municipality.

Pipe lines  
on municipal  
boundaries

(13) Where a pipe line is placed on a boundary between two municipalities or so near thereto as to be in some places on one side and in other places on the other side of the boundary line or on or in a road that lies between two municipalities, although it may deviate so as in some places to be wholly or partly within either of them, such pipe line shall be assessed in each municipality for one-half of the amount assessable against it under this section.

Real  
property  
assessment

(14) The assessment of a pipe line under this section shall be deemed to be real property assessment and the taxes

payable by a pipe line company on the assessment of a pipe line under this section are a lien on all the lands of such company in the municipality. R.S.O. 1960, c. 23, s. 41 (10-14).

(15) The rates set out in subsection 4 shall be reviewed by the Minister in the year 1971 and every third year thereafter, and in any such year the Lieutenant Governor in Council may by regulation amend or re-enact the table of rates set out in subsection 4. R.S.O. 1960, c. 23, s. 41 (15); 1965, c. 6, s. 3 (2). Review  
of rates

**36.** Except as provided by subsection 14 of section 10, where any structure, pipe, pole, wire or other property is erected or placed upon, in, over, under or affixed to any highway forming the boundary line between two local municipalities, or so that such structure, pipe, pole, wire or property is in some places on one side and in other places on the other side of the boundary line, or is on a highway forming the boundary line between two local municipalities although it may deviate so as in some places to be wholly or partly within either of them, it shall be assessed in each municipality for one-half of the whole assessable value in both municipalities taken together. R.S.O. 1960, c. 23, s. 42. Pipes, poles,  
wires, etc.,  
on boundary  
lines

**37.—(1)** In this section,

Interpre-  
tation

(a) "commission" means the council of a municipal corporation, or a commission or trustees or other body, operating a public utility for or on behalf of the corporation and includes a municipal parking authority established under any general or special Act;

(b) "public utility" means a public utility as defined in *The Department of Municipal Affairs Act* and includes parking facilities on land owned by a municipal corporation or by a municipal parking authority established under any general or special Act. R.S.O. 1960, c. 23, s. 43 (1). R.S.O. 1960,  
c. 98

(2) For the purposes of this section, land and buildings owned by and vested in a municipal corporation and used for the purposes of a public utility shall be deemed to be owned by and vested in the commission operating the public utility. R.S.O. 1960, c. 23, s. 43 (2); 1967, c. 4, s. 2. Property  
deemed  
vested in  
commission

(3) Every commission shall pay in each year, to any municipality in which are situated lands or buildings owned by and vested in the commission, the total amount that all rates, except, subject to subsections 4 and 5, rates on business Annual pay-  
ments to  
municipalities

assessment, levied on the assessment for real property that is used as a basis for computing business assessment in that municipality for taxation purposes based on the assessed value of the land according to the average value at which lands are assessed in the municipality and the assessed value of such buildings, would produce. R.S.O. 1960, c. 23, s. 43 (3); 1962-63, c. 7, s. 6, *amended*.

**Idem** (4) The commission shall also pay the amount that the current rates on business assessment on the lands or buildings referred to in subsection 3, not including any lands or buildings referred to in subsection 5, would produce based on the applicable percentage of the assessed value provided for in subsection 3.

**Idem** (5) The commission shall also pay the amount that the current rates on business assessment would produce on lands and buildings owned or occupied by the commission for carrying on the business of selling by retail electrical goods, supplies or appliances.

**Local improvements** (6) Notwithstanding section 62 of *The Local Improvement Act*, the commission shall pay local improvement assessments. R.S.O. 1960, c. 23, s. 43 (4-6).  
R.S.O. 1960, c. 223

**Credit to municipal general fund** (7) The payments received under subsections 3, 4 and 5 shall be credited by the municipality to the general fund of the municipality. R.S.O. 1960, c. 23, s. 43 (7); 1966, c. 10, s. 9.

**Mode of assessment, appeals** (8) Subject to subsections 3, 4 and 10, the property on which payment is to be made under subsections 3, 4 and 5 shall be assessed according to this Act, and the provisions of this Act respecting appeals apply.

**Valuation to be included in equalizing assessment** (9) The valuation of properties assessed under this section shall be included when equalizing assessment or apportioning levies for any purpose.

**Exemptions** (10) In making the assessment referred to in subsection 8, there shall be no assessment of machinery whether fixed or not nor of the foundation on which it rests, works, structures other than buildings referred to in subsection 3 or 5, substructures, superstructures, except where a substructure or superstructure forms an integral part of a building referred to in subsection 3 or 5, rails, ties, poles, towers, lines nor of any of the things excepted from exemption from taxation by paragraph 17 of section 3 nor of other property, works or improvements not referred to in subsection 3 or 5, nor of an easement or the right or use of occupation or other interest in land not owned by the commission.



(11) Nothing in this section exempts from taxation any <sup>Application</sup> part of any works, structures, substructures or superstructures when occupied by a tenant or lessee.

(12) Notwithstanding subsection 10, telephone companies <sup>Municipal telephone companies</sup> assessed under this section shall be assessed to the same extent as telephone companies are assessed under sections 10 to 13.

(13) This section applies notwithstanding any other pro- <sup>Application of section</sup> vision in this Act or any other general or special Act or any agreement heretofore made, and any agreement heretofore made under which a commission pays taxes, or money in lieu of taxes or for municipal services, is void. R.S.O. 1960, c. 23, s. 43 (8-13).

(14) The provisions of this Act and *The Municipal Act* with <sup>Collection of payments</sup> respect to the collection of taxes apply *mutatis mutandis* to the R.S.O. 1960, c. 249 payments required to be made by a commission under this section. 1961-62, c. 6, s. 5, *amended*.

**38.** In the case of any bridge or tunnel liable to assessment <sup>Bridges and tunnels over international boundary line</sup> that belongs to or is in the possession of any person or corporation, and that crosses a river forming the boundary between Ontario and any other country or province, the part of such structure within Ontario shall be valued as an integral part of the whole and on the basis of the valuation of the whole, and at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises and subject to similar conditions and burdens, but subject to the provisions and basis of assessment set forth in subsection 1 of section 34. R.S.O. 1960, c. 23, s. 44.

**39.** Any bridge or tunnel belonging to or in possession of <sup>Bridges and tunnels between municipalities</sup> any person or corporation between two municipalities in Ontario shall be valued as an integral part of the whole and on the basis of valuation of the whole. R.S.O. 1960, c. 23, s. 45.

**40.—**(1) Every railway company shall transmit annually <sup>Railway companies to furnish certain statements to municipalities</sup> on or before the 1st day of February to the clerk of every municipality in which any part of the roadway or other real property of the company is situate, a statement showing,

- (a) the quantity of land occupied by the roadway, and the actual value thereof (according to the average value of land in the locality) as rated on the assessment roll of the previous year;

- (b) the vacant land not in actual use by the company and the value thereof;
- (c) the quantity of land occupied by the railway and being part of the highway, street, road or other public land (but not being a highway, street or road that is merely crossed by the line of railway) and the assessable value as hereinafter mentioned of all the property belonging to or used by the company upon, in, over, under or affixed to it;
- (d) the real property, other than that referred to in clauses *a*, *b* and *c*, in actual use and occupation by the company, and its assessable value as hereinafter mentioned,

and where the clerk receives the statement he shall forward it to the assessment commissioner.

Assessment  
of railway  
land

(2) The land and property under subsection 1 shall be assessed as follows,

- (a) the roadway or right of way at the actual value thereof according to the average value of land in the locality; but not including the structures, substructures and superstructures, rails, ties, poles and other property thereon;
- (b) the vacant land, at its value as other vacant lands are assessed under this Act;
- (c) the structures, substructures, superstructures, rails, ties, poles and other property belonging to or used by the company (not including rolling stock and not including tunnels or bridges in, over, under or forming part of any highway) upon, in, over, under or affixed to any highway, street or road (not being a highway, street or road merely crossed by the line of railway) at their actual cash value as they would be appraised upon a sale to another company possessing similar powers, rights and franchises, regard being had to all circumstances adversely affecting the value including the non-user of such property;
- (d) the real property not designated in clauses *a*, *b* and *c* in actual use and occupation by the company, at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises. R.S.O. 1960, c. 23, s. 46 (1, 2), *amended*.

(3) Notwithstanding any other provision in this Act, the structures, substructures, superstructures, rails, ties, poles, wires and other property on railway lands and used exclusively for railway purposes or incidental thereto (except stations, freight sheds, offices, warehouses, elevators, hotels, heating plants, round houses and machine, repair and other shops) shall not be assessed, but heating plants shall be exempt from assessment to the extent that the amount of steam or heat is used in relation to the cleaning or heating of rolling stock. R.S.O. 1960, c. 23, s. 46 (3); 1962-63, c. 7, s. 7 (1).

(4) The assessment commissioner shall deliver at, or transmit by mail to, any station or office of the company a notice, addressed to the company, of the total amount at which he has assessed the land and property of the company in the municipality showing the amount of each description of property mentioned in the above statement of the company, and the statement and notice respectively shall be held to be the assessment return and notice of assessment required by sections 16 and 42. R.S.O. 1960, c. 23, s. 46 (4), *amended*.

(5) A railway company assessed under this section is exempt from assessment in any other manner for municipal purposes except for local improvements and except for business assessment in respect of hotels under section 9 and business assessment upon the portion of a heating plant that is in the proportion that the amount of the heat produced by such plant that is sold for the purposes of a hotel or for a purpose not exclusively a railway purpose or incidental thereto bears to the total heat produced by such plant in any year. R.S.O. 1960, c. 23, s. 46 (5); 1962-63, c. 7, s. 7 (2).

**41.** When an assessment has been made under section 40, the amount thereof in the roll as finally revised and corrected for the year is the amount for which the company shall be assessed for the next following four years in respect of the land and property included in such assessment, but at any time before the return of the assessment roll in any year,

- (a) the amount may be reduced by deducting therefrom the value of any land or property included in such assessment that has ceased to belong to the company; and
- (b) the amount may be increased by adding thereto the value of any additional land or property not included in such assessment and the value or increase in value of any land or property of the company that is erected, altered or enlarged and the value or

increase in value of any land or property or portion thereof that has ceased to be exempt from taxation. 1962-63, c. 7, s. 8.

Notice of  
assessment

**42.**—(1) The assessment commissioner or an assessor, shall, at least fifteen days prior to the completion of the assessment roll, deliver in the manner provided in this section to every person named therein, except persons entered on the roll under section 20, a notice in a form prescribed by the regulations of the sum or sums for which such person has been assessed and such other particulars as are mentioned in the prescribed form, and shall enter in the roll opposite the name of the person the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery. 1966, c. 10, s. 10, *amended*.

Delivery  
of notice,  
residents

(2) When the person assessed is resident in the municipality, the notice shall be delivered by leaving it at his residence or place of business or by mailing it addressed to him at his residence or place of business.

non-  
residents

(3) When the person assessed is not resident in the municipality, the notice shall be delivered by mailing it addressed to him at his last known address. R.S.O. 1960, c. 23, s. 48 (2, 3).

Notice of  
address

(4) When a person assessed furnishes the assessment commissioner with a notice in writing giving the address to which the notice of assessment may be delivered to him and requesting that the notice be delivered to such address, the notice of assessment shall be so delivered, and such notice stands until revoked in writing. R.S.O. 1960, c. 23, s. 48 (4), *amended*.

Correction  
of errors  
in assess-  
ment roll

**43.** Notwithstanding the delivery or transmission of any notice provided for by section 42, the assessment commissioner at any time before the time fixed for the return of the assessment roll may correct any error in any assessment and alter the roll accordingly, and he shall do so upon notice being given to him of any error, and, upon so correcting or altering any assessment, he shall deliver or transmit to the person assessed an amended notice. R.S.O. 1960, c. 23, s. 49, *amended*.

Where land  
omitted from  
collector's  
roll

**44.**—(1) If at any time it appears to any officer of the municipality that land liable to assessment has been omitted from the collector's roll in whole or in part for the current year or for either or both of the next two preceding years, he shall report the omission to the clerk of the municipality;



thereupon, or if the omission comes to the knowledge of the clerk of the municipality in any other manner, the clerk shall enter such land on the collector's roll as well for the arrears of the preceding year or years, if any, as for the tax on the current year, and the valuation of the land shall be the average of the three previous years, if assessed for such three years, but, if not so assessed, the clerk shall require the assessment commissioner for the current year to value the land, and it is the duty of the assessment commissioner to do so when required, and to certify the valuation in writing to the clerk. R.S.O. 1960, c. 23, s. 52 (1), *amended*.

(2) If at any time it appears to any officer of the municipality that any business assessment has been omitted in whole or in part from the assessment roll for the current year or for either or both of the next two preceding years, he shall report the omission to the clerk of the municipality; thereupon, or if the omission to assess comes to the knowledge of the clerk in any other manner, the clerk shall enter such business assessment on the assessment roll from which such assessment has been omitted, and as well for the preceding year as for the current year shall enter on the collector's roll the taxes payable in respect thereto, but in respect to any assessment for a preceding year or years the taxes payable in respect thereto shall be calculated at the rates of taxation levied for such year or years. <sup>Omissions of business assessment</sup>

(3) Where the clerk performs any of the duties required by this section, he shall, before the assessment is added to the collector's roll under subsection 1 or to the assessment roll under subsection 2, deliver to or send by registered mail to the person so taxed a notice setting out the amount of the assessment and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal apply as if the building or land or business had been assessed in the usual way, but for the purposes of an appeal from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the collector's roll under subsection 1 or to the assessment roll under subsection 2, as the case may be. <sup>Notice and appeals</sup> R.S.O. 1960, c. 23, s. 52 (2, 3).

**45.**—(1) The clerk of the municipality shall, after the 1st day of January and before the 28th day of November in any year, enter in the collector's roll, <sup>Additions to collector's roll</sup>

- (a) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building as determined by section 29 that before or

after the 1st day of January is erected, altered or enlarged and that after the 1st day of January becomes occupied or reasonably fit for occupancy;

- (b) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building or land or portion thereof that after the 1st day of January ceases to be exempt from taxation or that ceases to be assessed as provided in subsection 3 of section 29;
- (c) the name of any person who after the 1st day of January commences to occupy or use land for any business purpose mentioned in section 9, and the amount of the business assessment with respect thereto, as certified by the assessor; and
- (d) the increase in value, as certified by the assessment commissioner, of any pipe line that ceases to be entitled to the reduction provided for in subsection 9 of section 35. R.S.O. 1960, c. 23, s. 53 (1); 1966, c. 10, s. 11 (1), *amended*.

Amount of  
taxes

(2) Where an entry is made in the collector's roll under this section, the amount of the taxes to be levied thereon shall be a portion of the amount of taxes that would have been levied for the current year if the assessment had been made in the usual way, and that portion shall be in the ratio that the number of months remaining in the current year after the month in which the notice provided for in subsection 4 is delivered or sent bears to the number 12, and shall be entered on the collector's roll and collected in the same manner as if the assessment had been made in the usual way.

Rates for  
commercial  
property  
added to  
roll

(3) Where the amount of a business assessment is entered in the collector's roll under clause *c* of subsection 1, the real property with respect to which such business assessment is computed is, for the number of months remaining in the current year after the month in which the notice provided for in subsection 4 is delivered or sent, liable to taxation at the rate levied under subsection 2 of section 294 of *The Municipal Act*, and the clerk of the municipality shall amend the collector's roll accordingly. R.S.O. 1960, c. 23, s. 53 (2, 3).

R.S.O. 1960,  
c. 249

Notice and  
appeals

(4) Where an entry is made or is to be made in the collector's roll under this section, the assessment commissioner shall, before the assessment is added to the collector's roll, deliver as provided for notices of assessment in subsections 2 and 3 of section 42 to the person to be taxed a notice setting out the amount of the assessment and, where applicable, the amount of the assessment of real property liable to taxa-

tion under subsection 3, and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal lie as if the assessment had been made in the usual way, but for the purposes of an appeal made from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the collector's roll. R.S.O. 1960, c. 23, s. 53 (4); 1966, c. 10, s. 11 (2), *amended*.

(5) When a notice has been delivered under subsection 4, the assessment commissioner shall enter in the collector's roll, opposite the name of the person, the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery. 1967, c. 4, s. 3, *amended*. Evidence of  
delivery  
of notice

(6) Where taxes are levied under this section,

Distribution

(a) the amount thereof that, if the taxes had been levied in the usual way, would have been paid to any body, for which the council is required by law to levy rates or raise money, shall be set up in the accounts of the municipality as a credit accruing to that body in the same proportion as the levy for that body bears to the total levy;

(b) notwithstanding subsection 3 of section 69 of *The Public Schools Act* and subsection 3 of section 34 of *The Secondary Schools and Boards of Education Act*, the amount credited to a body under clause *a* shall be paid over to such body not later than the 31st day of December in the year in which it was levied and shall be used by such body to reduce the levy for the purposes of such body in the next succeeding year, and, if the amount or any portion thereof is not paid over to such body on or before the 31st day of December in the year in which it was levied, the municipality so in default shall, if demanded by such body, pay interest thereon to such body at the rate of 6 per cent per annum from such date until payment is made. R.S.O. 1960,  
cc. 330, 362

(c) the balance remaining after the setting up of all credits as provided in clause *a* shall be taken into the general funds of the municipality;

(d) notwithstanding clauses *a* and *b*, where in a high school district a municipality is required under an agreement or an award of a board of arbitrators or

the Ontario Municipal Board to pay over to the high school board a fixed annual percentage of the costs of the erection or maintenance of a school or schools, it is not necessary for the municipality to pay over an amount to the high school board as required by clauses *a* and *b*, but the municipality shall set up a credit of the amounts that would but for this clause have been paid over to the board, which credit shall be used to reduce the levy for the board in the following year. R.S.O. 1960, c. 23, s. 53 (5); 1960-61, c. 4, s. 6; 1968, c. 6, s. 2.

Treasurer's  
statement

(7) Where taxes are levied under this section, the treasurer shall deliver to each of the bodies entitled to a credit under clause *a* of subsection 6 on or before the 31st day of December in the year in which the taxes were levied a statement sufficient to enable the body to determine the correctness of the credit. R.S.O. 1960, c. 23, s. 53 (6).

Additions to  
assessment  
roll

**46.**—(1) The clerk of the municipality shall, after the return of the assessment roll and on or before the 31st day of December in any year, add to the assessment roll, at the end thereof,

- (a) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building as determined by section 29 that after the return of the roll is erected, altered or enlarged and as erected, altered or enlarged is occupied or reasonably fit for occupancy;
- (b) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building or land or portion thereof that after the return of the roll ceases to be exempt from taxation or that ceases to be assessed as provided in subsection 3 of section 29; and
- (c) the name of any person who after the return of the roll commences to occupy or use land for any business purpose mentioned in section 9, and the amount of the business assessment with respect thereto, as certified by the assessment commissioner. R.S.O. 1960, c. 23, s. 54 (1), *amended*.

Amendment  
to roll

(2) Where real property in any year becomes liable to taxation under subsection 3 of section 45, the clerk of the municipality shall amend accordingly the assessment roll prepared in that year. R.S.O. 1960, c. 23, s. 54 (2).



(3) Where an addition or amendment is made to the assessment roll under this section, the assessment commissioner shall, before the assessment is added to the roll or the roll is amended, deliver as provided for notices of assessment in subsections 2 and 3 of section 42 to the person assessed a notice setting out the amount of the assessment and, where applicable, the amount of the assessment of real property liable to taxation under subsection 3 of section 45, and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal lie as if the assessment had been made in the usual way, but for the purposes of appeal from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the assessment roll or the roll is amended. R.S.O. 1960, c. 23, s. 54 (3); 1966, c. 10, s. 12 (1), *amended*. Notice and  
appeals

(4) When a notice has been delivered under subsection 3, the assessment commissioner shall enter in the assessment roll, opposite the name of the person, the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery. 1967, c. 4, s. 4, *amended*. Evidence of  
delivery  
of notice

(5) Notwithstanding section 49, where additions or amendments are made to an assessment roll under this section, the last revised assessment roll shall, Last revised  
assessment  
roll, what  
to include

(a) for the purpose of apportioning a tax levy or fixing and levying the rate of taxation in any year, be deemed to include the assessments added or amended under this section; and

(b) for the purpose of equalizing assessments between municipalities in a county, be deemed to include the assessments added under subsection 1. R.S.O. 1960, c. 23, s. 54 (4).

**47.—**(1) To prevent the creation of false votes, where a person claims to be assessed, or to be entered or named in any assessment roll, or claims that another person should be assessed, or entered or named in such assessment roll, as entitled to be a voter, and an assessor has reason to suspect that the person so claiming, or for whom the claim is made, has not a just right to be so assessed or to be entered or named in the roll as entitled to be a voter, such assessor shall make reasonable inquiries before assessing, entering or naming any such person in the assessment roll. Assessor to  
make  
inquiries so  
as to prevent  
creation of  
false votes

Persons  
entitled to  
be assessed,  
etc., to be  
entered on  
roll without  
request

(2) Any person entitled to be assessed, or to have his name inserted or entered in the assessment roll of a municipality, shall be so assessed or shall have his name so inserted or entered without any request in that behalf, and a person entitled to have his name so inserted or entered in the assessment roll, or in the list of voters based thereon, or to be a voter in the municipality, has, in order to have the name of any other person entered or inserted in the assessment roll or list of voters, as the case may be, the same right to apply, complain or appeal to a court or a judge in that behalf as such other person would or can have personally, unless such other person actually dissents therefrom.

Penalty for  
wrongfully  
inserting  
names in roll

(3) Any person who wilfully and improperly inserts or procures or causes the insertion of the name of a person in the assessment roll, or assesses or procures or causes the assessment of a person at too high an amount, with intent in any such case to give a person not entitled thereto either the right or an apparent right to be a voter, or who wilfully inserts or procures or causes the insertion of any fictitious name in the assessment roll, or who wilfully and improperly omits, or procures or causes the omission of the name of a person from the assessment roll, or assesses or procures or causes the assessment of a person at too low an amount, with intent in any such case to deprive any person of his right to be a voter, is guilty of an offence and on summary conviction is liable to a fine of not more than \$200, or to imprisonment for a term of not more than six months, or to both.

Interpre-  
tation  
R.S.O. 1960,  
*The Voters' Lists Act.* R.S.O. 1960, c. 23, s. 55.

(4) In this section, "voter" means voter as defined in

Time for  
yearly  
assessment  
and return  
of roll

**48.**—(1) Except as provided in subsection 2, in every municipality the assessment shall be made yearly between the 1st day of January and the 30th day of September and the assessment rolls shall be returned to the clerk not later in the same year than the 1st day of October.

Extension  
of time for  
return of  
roll

(2) Where in any year it appears that the assessment roll of a municipality will not be returned to the clerk of the municipality by the 1st day of October, the Minister may extend the time for the return of the assessment roll or part thereof for such period as appears necessary; provided that, when such an extension is made, the time for closing the Assessment Review Court for that year shall be extended for a period corresponding to that for which the time for return of the assessment roll has been extended.

Notice of  
extension

(3) Where the Minister extends the time for the return of the assessment roll under subsection 2, he shall cause a notice of the extension, specifying the date to which the time

has been extended and the final date for commencing an appeal to the Assessment Review Court, to be published in a daily or weekly newspaper that in the opinion of the Minister has such circulation within the municipality as to provide reasonable notice to persons affected thereby.

(4) Except as provided in subsection 2, in every municipality the Assessment Review Court shall hear and dispose of all appeals and certify the assessment roll in every year on or before the 30th day of November. R.S.O. 1960, c. 23, s. 56, *amended*. Time for disposing of appeals

**49.**—(1) The yearly assessment roll of a municipality last returned to the clerk, when corrected, revised and certified by the Assessment Review Court, is for all purposes the last revised assessment roll of the municipality. Last revised assessment roll

(2) Where in a municipality no appeals are made to the Assessment Review Court and the time for appealing has elapsed, the assessment roll shall be presented by the clerk to the court to be certified, and the assessment roll as so certified is for all purposes the last revised assessment roll of the municipality. R.S.O. 1960, c. 23, s. 57 (1, 2), *amended*. Last revised assessment roll where no appeals are made

(3) In every municipality the rate of taxation for each year shall be fixed and levied on the assessment taken in the preceding year according to the last revised assessment roll thereof. Taxation to be levied on last revised assessment roll

(4) Notwithstanding subsection 3, the council of a municipality may fix and levy the rate of taxation on the assessment taken in the preceding year according to the assessment roll as returned. R.S.O. 1960, c. 23, s. 57 (3, 4). Taxation on assessment roll as returned

(5) Nothing in this section in any way deprives any person of any right of appeal provided for in this Act, which may be exercised and the appeal proceeded with in accordance with this Act, notwithstanding that the assessment roll has been certified by the Assessment Review Court and becomes the last revised assessment roll. Rights of appeal preserved

(6) Where, as the result of an appeal or of an action or other proceeding in any court, any assessment is added, reduced, increased or otherwise altered, the taxes levied and payable with respect to such assessment shall be adjusted accordingly and, if the taxes levied have been paid, any overpayment shall be refunded by the municipality. Adjustment of taxes as result of appeal

(7) Where a special Act conflicts with this section, this section prevails. R.S.O. 1960, c. 23, s. 57 (5-7), *amended*. Special Act superseded



Assessment  
of annexed  
areas

**50.**—(1) Where any land is detached from one municipality and annexed to another municipality after the return of the assessment roll of the latter municipality, the council of the latter municipality shall pass a by-law in the year in which taxation is to be levied on that assessment roll adopting the assessments of the lands annexed, as last revised while they were part of the first-mentioned municipality, as the basis of the assessment of such lands for taxation in that year by the municipality to which the lands are annexed.

Notice of  
assessment  
and appeals

(2) The clerk of the municipality, forthwith after the passing of the by-law under subsection 1, shall deliver or send by registered mail to every person assessed in respect of the lands annexed a notice setting out the amount of the assessment, and the same rights in respect of appeal apply as if the assessment had been made in the usual way notwithstanding that the person assessed did not appeal, or notwithstanding the disposition of any appeal taken, as the case may be, in respect of the assessment while the lands were a part of the municipality from which they became detached.

Application  
where  
annexation  
order  
provides for  
assessment

(3) This section does not apply where an annexation order otherwise provides for the assessment of the lands annexed by such order. R.S.O. 1960, c. 23, s. 58.

Making  
affidavit

**51.**—(1) Upon completion of the assessment roll, the assessment commissioner shall attach thereto his affidavit or solemn affirmation (Form 1) attesting to his compliance with this Act in the preparation of the assessment roll.

Roll to be  
delivered  
to clerk

(2) The assessment commissioner shall on or before the day fixed for the return of the assessment roll deliver it to the clerk of the municipality completed, with the affidavit or affirmation attached, and the clerk shall immediately upon receipt of the roll file it in his office and it shall be open to inspection during office hours.

Omission  
to attach  
affidavit

(3) The omission to attach to the assessment roll the affidavit or affirmation required by subsection 1 does not invalidate the roll. R.S.O. 1960, c. 23, s. 59; 1966, c. 10, s. 13, *amended*.

Assessment  
Review  
Court  
established

**52.**—(1) The Assessment Review Court is established and shall be composed of a chairman and such number of vice-chairmen and other members as the Lieutenant Governor in Council considers advisable, all of whom shall be appointed by the Lieutenant Governor in Council.

Qualification

(2) The chairman and vice-chairmen shall be members of the bar of Ontario.



(3) One member of the Assessment Review Court shall <sup>Quorum</sup> constitute a quorum and is sufficient for the exercise of all of the jurisdiction and powers of the court.

(4) The Assessment Review Court may, <sup>Powers of court</sup>

- (a) administer oaths to witnesses and require them to give evidence under oath;
- (b) may issue summonses requiring the attendance of witnesses and the production of documents and things;
- (c) hold sittings at any place in Ontario and in more than one place at the same time.

(5) If any person, <sup>Enforcement of summons</sup>

- (a) on being duly summoned as a witness before the court makes default in attending; or
- (b) being in attendance as a witness refuses to take an oath legally required by the court to be taken, or to produce any document or thing in his power or control legally required by the court to be produced by him, or to answer any question to which the court may legally require an answer; or
- (c) does any other thing that would, if the court had been a court of law having power to commit for contempt, have been contempt of that court,

a member of the court may certify the offence of that person under his hand to the High Court, and the High Court may thereupon inquire into the alleged offence and after hearing any witnesses who may be produced against or on behalf of the person charged with the offence, and after hearing any statement that may be offered in defence, punish or take steps for the punishment of that person in like manner as if he had been guilty of contempt of the High Court.

(6) Subject to the approval of the Lieutenant Governor <sup>Rules</sup> in Council, the Assessment Review Court shall make rules governing its practice and procedure and the exercise of its powers.

(7) The court shall meet and may adjourn from time to time <sup>Meetings of court</sup> in every municipality in which there is an appeal pending to hear and try all complaints in respect of which any person may appeal to the court under this or any other Act.

Registrar  
and  
regional  
registrars

(8) There shall be a registrar of the court and a regional registrar of the court for each assessment region, all of whom shall be appointed by the Lieutenant Governor in Council.

Clerk of  
court

(9) The regional registrar shall designate a person as clerk of the court for each hearing of the court in his region and the person so designated shall keep in a book to be supplied by the regional registrar a record of the proceedings and decisions of the court which shall be certified by a member of the court who heard the appeal and when so certified shall be forthwith forwarded to the regional registrar. *New.*

Oath of  
members  
of court

**53.** Every member of the Assessment Review Court before entering upon his duties shall take and subscribe the following oath (or affirmation in cases where, by law, affirmation is allowed);

"I, . . . . ., do solemnly swear (*or affirm*) that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals to the Assessment Review Court that may be brought before me for trial as a member of the court."

R.S.O. 1960, c. 23, s. 66, *amended.*

Notice of  
complaint,  
by person  
aggrieved

**54.—(1)** Any person complaining of an error or omission in regard to himself, as having been wrongly inserted in or omitted from the roll or as having been undercharged or overcharged by the assessor in the roll, may personally or by his agent give notice in writing to the assessment commissioner that he considers himself aggrieved for any or all of such causes, and shall give a name and address where notices can be served by the regional registrar of the Assessment Review Court as provided by subsection 4.

by other  
person

(2) Any person including a municipality or a school board may, within the time limited by subsection 3, give notice in writing to the assessment commissioner complaining that any other person has been assessed too low or too high or has been wrongly inserted or omitted from the roll and shall give a name and address where notices can be served on him by the regional registrar of the Assessment Review Court as provided by subsection 4, and the matter shall be decided in the same manner as complaints by a person assessed with regard to his own assessment.

Time for  
giving  
notice

(3) Any notice of complaint under subsection 1 or 2 shall be mailed to the assessment commissioner within fourteen days after the day upon which the roll is required by law to be returned, or within fourteen days after the return of the roll, in case the roll is not returned within the time fixed for that

purpose, and the assessment commissioner shall immediately transmit all notices received by him to the regional registrar of the Assessment Review Court.

(4) The regional registrar of the Assessment Review Court shall give to the clerk of the municipality and to all interested persons notice of any hearing by the Assessment Review Court at least fourteen days before the date fixed for the hearing in the following form; <sup>Notice of hearing</sup>

Take notice that the Assessment Review Court will sit at  
 .....on the.....day of..... in the  
 matter of a complaint.  
 The complaint has been made by.....  
 and states that.....

(Signed)

Regional Registrar.

(5) The regional registrar of the Assessment Review Court shall advertise in a newspaper having general circulation in the municipality the time and place at which the court will hold its first sitting for the year, and the advertisement shall be published at least fourteen days before the time for such first sitting. <sup>Publication of first sitting of court</sup>

(6) The regional registrar of the Assessment Review Court shall cause any notice under this section to be left at the person's residence or place of business or to be sent by mail addressed thereto. <sup>Service of notice</sup>

(7) Where value is a ground of a complaint that is proceeded with, at the commencement of the hearing of the complaint by the court, the assessor shall explain the manner in which the assessment has been arrived at and the complainant shall explain the nature of his complaint. <sup>Preliminary explanation</sup>

(8) After hearing the assessor and the complainant where required and any evidence adduced, the court shall determine the matter and in all complaints involving value, shall determine the amount of the assessment. <sup>Determination by court</sup>

(9) Where the court is requested during the hearing by a party to the proceedings to deliver reasons for its decision, the court shall give written reasons for its decision. <sup>Written reasons</sup>

(10) Where at any time during the hearing by the court it appears that any other person should be a party to the hearing, the court shall adjourn in order to give such person notice of the hearing. <sup>Adding party</sup>

(11) If any party fails to appear, either in person or by an agent, the court may proceed *ex parte*. <sup>When to proceed *ex parte*</sup>

Correction  
of errors

(12) Where it appears that there are palpable errors in the roll of any municipality that need correction, the court may at any time during its sitting correct the roll, if no alteration of assessed values is involved, and, if any alteration of assessed value is necessary, the court may extend the time for making complaints for ten days from a day named by the court and may then meet and determine the additional matter complained of, and the assessor may be or may be directed by the court to be, for such purpose, the complainant.

Alteration  
of roll by  
clerk

(13) The decision of the Assessment Review Court shall be forwarded by the regional registrar to the clerk of each municipality and the clerk of the municipality shall forthwith,

- (a) alter the assessment roll in accordance with the decisions of the court and shall write his name or initials against every alteration, and shall complete the roll by totalling the amounts of the assessments therein and inserting such total; or
- (b) where data processing equipment is used, may, as an alternative to complying with clause *a*, forthwith cause to be prepared a new assessment roll, which shall include all changes made by the court, and shall initial each entry in which a change has been made by the court, and shall complete the roll by totalling the amounts of the assessments therein and inserting such total.

Notice of  
decision

(14) When the Assessment Review Court has heard and decided a complaint, the regional registrar shall within fourteen days cause notice of the decision in such appeal to be given,

- (a) where the appeal was as to the amount of the assessment, by registered mail; and
- (b) in the case of all other appeals by ordinary mail,

to the persons to whom notice of the hearing of such appeal was given, and such notice shall state thereon that such decision may be appealed to the county judge within ten days of the mailing of the notice. R.S.O. 1960, c. 23, s. 72, *amended*.

Roll to be  
binding not-  
withstanding  
errors in it  
or in notice  
sent to  
persons  
assessed

**55.** The roll as finally revised and certified by the Assessment Review Court shall, subject to subsections 5 and 6 of section 49 be valid, and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or misstatement in the notice required by section 42 or the omission to deliver or transmit such notice, provided that the provisions of this section in



so far as they relate to the omission to deliver or transmit such notice do not apply to any person who has given the assessment commissioner the notice provided for in subsection 4 of section 42. R.S.O. 1960, c. 23, s. 73, *amended*.

**56.** A copy of any assessment roll, or portion of any assessment roll, written or printed, and certified to be a true copy by the clerk of the municipality, shall be received as *prima facie* evidence in any court without proof of the signature, or the production of the original assessment roll of which such certified copy purports to be a copy, or a part thereof. R.S.O. 1960, c. 23, s. 74. Copy of roll duly certified to be evidence

**57.—(1)** An appeal to the county judge lies, at the instance of the municipal corporation or a school board, or at the instance of the assessment commissioner, or at the instance of any person assessed or of any municipal elector of the municipality, not only against a decision of the Assessment Review Court on an appeal to that court, but also against any omission, neglect or refusal of that court to hear or decide an appeal. R.S.O. 1960, c. 23, s. 75 (1); 1961-62, c. 6, s. 7, *amended*. Appeal to county judge

(2) The person appealing shall personally or by his agent give notice in writing to the assessment commissioner and to the persons to whom notice was given under subsection 4 of section 54 and the assessment commissioner shall immediately transmit all notices to the regional registrar of the Assessment Review Court within ten days after notice of the decision of the Assessment Review Court has been given by the regional registrar under subsection 14 of section 54 of his intention to appeal to the county judge. R.S.O. 1960, c. 23, s. 75 (2), *amended*. Notice of appeal

(3) The regional registrar shall, immediately after the time limited for filing appeals, forward a list thereof to the judge who shall then notify the regional registrar of the day he appoints for the hearing thereof and shall, if in his opinion the appeals or any of them appear to involve the calling or examination of witnesses, fix the place for holding such court within the municipality from the Assessment Review Court of which such appeal is made, or at the place nearest thereto where the sittings of the division court within his jurisdiction are held. Day and place for hearing

(4) The regional registrar shall thereupon give notice to all the appellants and all the persons appealed against in the same manner as is provided for giving notice on a complaint under section 54, but in the event of failure by the regional registrar to have the required service of the notices in any Regional registrar to notify parties

appeal made, or to have the service made in proper time, the judge may direct service to be made for some subsequent day upon which he may sit.

List of appellants, etc., to be posted up by regional registrar

(5) The regional registrar shall cause a notice to be posted up in a conspicuous place in the office of the clerk of the municipality, or the place where the council of the municipality holds its sittings, containing the names of all the appellants and persons appealed against, with a brief statement of the ground or cause of appeal, together with the date at which a court will be held to hear appeals.

Clerk of court

(6) The clerk of the Assessment Review Court is the clerk of the court, and he shall keep, in the book referred to in section 52, a record of the decision of the judge upon each appeal, which shall be certified by the judge and when so certified shall be forwarded to the regional registrar.

When appeals to be determined

(7) At the court so held, the judge shall hear the appeals and may adjourn the hearing from time to time and defer judgment thereon at his pleasure but so that, subject to any special Act affecting a particular municipality, all appeals are determined not later than the 30th day of January in the year following that in which the appeals were made. R.S.O. 1960, c. 23, s. 75 (4-8), *amended*.

Extension of time for determination of appeals

(8) Where in any year the time for closing the Assessment Review Court in a municipality is extended under subsection 2 of section 48, the time for the judge to determine appeals is correspondingly extended.

Where judge dies or is incapable of hearing appeal

(9) Where the judge dies or becomes incapable before hearing an appeal or determining an appeal, the regional registrar shall forthwith notify in writing the succeeding judge or acting judge of the appeal and such judge shall hear and determine such appeal, and the time for determining the appeals under subsection 7 does not apply.

Subpoena

(10) A subpoena to compel the attendance of any witness required before the county judge upon any appeal under this Act may be issued by the clerk of the county court of the county in which is situated the municipality whose assessment roll is in question, and the subpoena shall be tested as are other subpoenas issued out of the county court of the county in actions therein and may be entitled as is provided in section 60. R.S.O. 1960, c. 23, s. 75 (11-13), *amended*.

Assessment roll to be produced to the court

**58.** At the court to be held by the county judge to hear the appeals hereinbefore provided for, the person having charge of the assessment roll certified by the Assessment

Review Court shall appear and produce such roll and all papers and writings in his custody connected with the matter of the appeal. R.S.O. 1960, c. 23, s. 76, *amended*.

**59.**—(1) In all proceedings before the county judge under or for the purposes of this Act, the judge possesses all such powers for compelling the attendance of and for the examination on oath of all parties, whether claiming or objecting or objected to, and of all other persons, and for the production of books, papers, rolls and documents, and for the enforcement of his orders, decisions and judgments, as belong to or might be exercised by him in the county court. Powers of judge sitting in appeal from Assessment Review Court

(2) The hearing of the appeal by the county judge shall, where questions of fact are involved, be in the nature of a new trial, and either party may adduce further evidence in addition to that heard before the Assessment Review Court, subject to any order as to costs or adjournment that the judge may consider just. R.S.O. 1960, c. 23, s. 77, *amended*. Appeal to county judge where question of fact involved

**60.** All process or other proceedings by way of appeal may be entitled as follows; Style of proceedings

In the Matter of Appeal from the Assessment Review Court  
in respect of the.....of.....  
....., Appellant,  
and  
....., Respondent,

and they need not be otherwise entitled. R.S.O. 1960, c. 23, s. 78, *amended*.

**61.** The costs of any proceeding before the Assessment Review Court or the judge shall be paid by or apportioned between the parties in such manner as the court or judge considers proper, and where costs are ordered to be paid, the order for payment thereof may be filed in any division court having jurisdiction in the municipality and is enforceable as a judgment or order of such court. R.S.O. 1960, c. 23, s. 79, *amended*. Costs, payment of

**62.** The costs chargeable or to be awarded in any case may be the costs of witnesses and of procuring their attendance, and none other, and shall be taxed according to the allowance in the division court for such costs, and, in cases where execution issues, the costs thereof as in the like court, and of enforcing the execution, may also be collected thereunder. R.S.O. 1960, c. 23, s. 80. What costs chargeable

Expenses of  
county  
judges  
on assess-  
ment  
appeals

**63.** County court judges are entitled to receive from the several municipalities as their expenses for holding courts in such municipalities other than the county town of the county in which the judge resides, for the purpose of hearing appeals from the Assessment Review Court under this Act, the same sums as they are allowed for holding courts for revising voters' lists. R.S.O. 1960, c. 23, s. 81, *amended*.

Alteration  
of roll by  
clerk

**64.**—(1) The decision of the judge shall be forwarded by the regional registrar to the clerk of the municipality who shall forthwith alter the assessment roll in accordance with the decisions of the judge, and shall write his name or initials against every alteration.

Notice of  
decision

(2) When the judge has heard and decided an appeal, the regional registrar shall, within fourteen days after receipt of the record of the decision from the clerk of the court, cause notice of the decision in such appeal to be given by registered mail to the persons to whom notice of the hearing was given and such notice shall state thereon that such decision may be appealed to the Ontario Municipal Board within fourteen days of the mailing of such notice. R.S.O. 1960, c. 23, s. 82, *amended*.

Appeals to  
O.M.B.

**65.**—(1) The municipal corporation, a school board, the assessment commissioner, any person assessed and any person who has filed a complaint under subsection 2 of section 54 may appeal from the decision of the county judge to the Ontario Municipal Board. R.S.O. 1960, c. 23, s. 83 (1); 1961-62, c. 6, s. 8, *amended*.

Appeal  
under  
s. 44-46,  
72 or 73

(2) An appeal also lies to the Ontario Municipal Board from a decision of the county judge under section 44, 45, 46, 72 or 73. R.S.O. 1960, c. 23, s. 83 (2), *amended*.

Appeals to  
O.M.B.

(3) Where an assessment is in an amount of \$50,000 or more or has been increased by the Assessment Review Court to an amount of \$50,000 or more and where no appeal is taken to the county judge, an appeal shall also lie to the Ontario Municipal Board from a decision of the Assessment Review Court in the same manner as an appeal under subsection 1 or 2. 1966, c. 10, s. 15 (1), *amended*.

Provisions  
applicable  
to appeals,  
powers of  
O.M.B.

(4) Except as provided in subsections 5 and 7, sections 57 to 61 and section 66 apply to appeals taken under subsection 1 or 2, and on such appeals the Ontario Municipal Board has the powers and duties of a county judge under such sections. R.S.O. 1960, c. 23, s. 83 (3).

Notice of  
appeal

(5) A notice of appeal to the Ontario Municipal Board under subsection 1 or 2 shall, within fourteen days after notice of the decision appealed from has been given under



subsection 2 of section 64, be sent by the party appealing by registered mail to the secretary of the Board and to the persons to whom notice of the hearing before the judge was given. R.S.O. 1960, c. 23, s. 83 (4); 1966, c. 10, s. 15 (2), *amended*.

(6) A notice of appeal to the Ontario Municipal Board under subsection 3 shall, within fourteen days after notice of the decision appealed from has been given under subsection 14 of section 54, be sent by the party appealing by registered mail to the secretary of the Board and to the persons to whom notice of the hearing before the Assessment Review Court was given. 1966, c. 10, s. 15 (3), *amended*. Notice of appeal under subs. 3

(7) Upon receipt of a notice of appeal under this section, the secretary of the Ontario Municipal Board shall arrange a time and place for hearing the appeal and shall send notice thereof by registered mail to all parties concerned in the appeal at least fourteen days before the hearing. Notice of hearing

(8) An appeal lies from the decision of the Ontario Municipal Board under this section to the Court of Appeal upon all questions of law or the construction of a statute, a municipal by-law, any agreement in writing to which the municipality concerned is a party, or any order of the Board. Appeal from O.M.B. to Court of Appeal in certain matters

(9) The practice and procedure on the appeal to the Court of Appeal shall be the same *mutatis mutandis*, subject to any rule of the court or regulation of the Ontario Municipal Board, as upon an appeal from a county court. Procedure on appeals

(10) If, by the decision of the Ontario Municipal Board or by the judgment of the Court of Appeal, it appears that any alteration should be made in the assessment roll respecting the assessment in question, the clerk of the municipality concerned shall alter the assessment roll to give effect to the decision or judgment and shall write his name or initials against every alteration. R.S.O. 1960, c. 23, s. 83 (5-8). Alteration in roll as result of appeal from O.M.B.

**66.**—(1) Upon an appeal on any ground against an assessment, the Assessment Review Court, county judge or Ontario Municipal Board hearing an appeal under section 65, or the Court of Appeal, as the case may be, may reopen the whole question of the assessment so that omissions from, or errors in the assessment roll may be corrected, and the amount for which the assessment should be made, and the person or persons who should be assessed therefor may be placed upon the roll, and if necessary the roll of the municipality, even if returned as finally revised, may be opened so as to make it correct in accordance with the findings made on appeal. Assessment may be open upon appeal

Reference  
to other  
lands in  
municipality

(2) In determining the value at which any land shall be assessed, reference may be had to the value at which lands in the municipality are assessed. R.S.O. 1960, c. 23, s. 86, *amended*.

Powers and  
functions of  
Assessment  
Review  
Court,  
county  
judge,  
O.M.B.

**67.**—(1) Upon a complaint or appeal with respect to an assessment, the Assessment Review Court, county judge or Ontario Municipal Board may review the assessment and, for the purpose of such review, has all the powers and functions of the assessor in making an assessment, determination or decision under this Act, and any such assessment, determination or decision made on review by the Assessment Review Court, county judge or Ontario Municipal Board shall, except as provided in subsection 2, be deemed to be an assessment, determination or decision of the assessor and has the same force and effect.

Decision  
re quantum,  
etc., final

(2) A decision of the Assessment Review Court, county judge or Ontario Municipal Board with regard to persons alleged to be wrongfully placed upon or omitted from the assessment roll or assessed at too high or too low a sum is final and binding unless appealed in accordance with the provisions of this Act.

Purpose of  
provisions  
re appeals

(3) For greater certainty, it is hereby declared that the provisions of sections 54, 57 and 65 respecting appeals are intended to establish machinery for the review of an assessment for the purpose of ensuring the administrative integrity of the assessment roll, and, except as provided in subsection 2, such provisions shall not be deemed to affect the right of any person to apply to a superior, county or district court for a judicial determination of any question relating to an assessment. 1960-61, c. 4, s. 12, *part, amended*.

Application  
to court by  
originating  
notice

**68.**—(1) The municipal corporation, assessment commissioner or any person assessed may apply by originating notice to the Supreme Court or to the county court of the county in which the assessment is made for the determination of any question relating to the assessment, except a question as to persons alleged to be wrongfully placed upon or omitted from the assessment roll or assessed at too high or too low a sum.

Service of  
notice

(2) The persons to be served with notice under this section shall be the persons assessed in respect of the property relating to the assessment, the assessment commissioner and the clerk of the municipality affected by the assessment.

Time for  
notice

(3) No originating notice shall be commenced except within the times for commencing an action or other proceeding set forth in section 69.

(4) An appeal lies to the Court of Appeal from the judgment of the Supreme Court or from the judgment of the county court. <sup>Appeal to Court of Appeal</sup>

(5) The appeal from any judgment made by the Supreme Court or by a county court on an originating notice given pursuant to this section or the hearing or argument or other proceedings thereon shall not delay the final revision of the assessment roll; but, if by the judgment of the Court of Appeal it appears that any alteration should be made in the assessment roll respecting the assessment in question, the clerk of the municipality shall cause the proper entries to be made in the assessment roll to give effect to the judgment on the originating notice or on appeal therefrom. <sup>Final revision of roll not to be delayed, alteration of roll on Court of Appeal judgment</sup>

(6) Notwithstanding that a question of the assessment of any person is pending before the Assessment Review Court, a judge of the county court or the Ontario Municipal Board, the judgment of the Supreme Court, the county court or the Court of Appeal shall be given effect to and is binding upon the Assessment Review Court, the judge of the county court and the Ontario Municipal Board. 1960-61, c. 4, s. 12, *part, amended*. <sup>Judgment of court binding on Assessment Review Court, etc.</sup>

**69.** No action or other proceeding, except an action or other proceeding brought by or on behalf of a municipality for the collection of arrears of taxes, shall be brought in court with respect to an assessment or taxes based thereon, <sup>Limitation of actions in court</sup>

- (a) except within sixty days after the day upon which the assessment roll is required by law to be returned, or within sixty days after the return of the roll, in case the roll is not returned within the time fixed for that purpose;
- (b) where a complaint with respect to the assessment is made to the Assessment Review Court, except within the time limited for appealing from the decision of the Assessment Review Court to the county court judge;
- (c) where an appeal is made from the decision of the Assessment Review Court to the county court judge, except within the time limited for appealing from the decision of the county court judge to the Ontario Municipal Board; and
- (d) where an appeal is made from the decision of the county court judge to the Ontario Municipal Board, except within fifteen days after the date of the decision of the Ontario Municipal Board,

provided, where an appeal is made to the Court of Appeal, no action or other proceeding shall be brought in any other court with respect to the assessment. R.S.O. 1960, c. 23, s. 88; 1960-61, c. 4, s. 13, *amended*.

Alteration  
of roll as  
result of  
judgment

**70.** Where any part of an assessment is declared invalid or in error by the Supreme Court or a county court, the whole assessment is not thereby invalidated and the court may direct that the assessment roll be altered in accordance with its judgment and the clerk of the municipality concerned shall so alter the roll and shall write his name or initials against every alteration. R.S.O. 1960, c. 23, s. 89.

Defence  
limited in  
actions to  
collect  
taxes, etc.

**71.** No matter that could have been raised by way of complaint to the Assessment Review Court or in an action or other proceeding with respect to an assessment in a court within the times limited for bringing such complaint, action or other proceeding under this Act shall be raised by way of defence in any action or other proceeding brought by or on behalf of a municipality. R.S.O. 1960, c. 23, s. 90, *amended*.

Revision of  
business  
assessment  
roll on  
alteration  
of real  
property  
assessment

**72.** Where the assessment of any real property is altered on an appeal or in an action, any business assessment based on the assessed value of such real property shall be altered in the business assessment roll by the clerk of the municipality to conform with the altered real property assessment, whether or not the business assessment roll has been finally revised. R.S.O. 1960, c. 23, s. 91.

Equalization  
factor

**73.—(1)** The Department in each year shall prepare an equalization factor in relation to the assessment made in the preceding year for each municipality and for each locality as defined in section 77.

Notice of  
factor

(2) Each municipality and locality shall be notified of its respective equalization factor and the equalization factor prepared in each year for each municipality and locality shall be published in *The Ontario Gazette* in such year not later than the 1st day of July.

Appeal to  
O.M.B.

(3) If any municipality or locality is not satisfied with the latest equalization factor as published by the Department, the municipality or locality may appeal by notice in writing to the Ontario Municipal Board from the decision of the Department at any time within thirty days after the publication in *The Ontario Gazette* of the equalization factor or after the notification to the municipality or locality whichever is the later date and the Board shall dispose of the appeal before the 1st day of January next after the appeal.



(4) An appeal lies to the Court of Appeal on any question of law or the construction of a statute from the decision of the Ontario Municipal Board in an appeal under subsection 3. <sup>Appeal to Court of Appeal</sup>

(5) Where any appeal is allowed in respect of an equalization factor, the Department shall amend the equalization factor as published to accord with the decision or judgment of the Ontario Municipal Board or the Court of Appeal, as the case may be. *New.* <sup>Amendment of factor</sup>

**74.** On or before the 1st day of September in each year, the assessment commissioner shall revise the assessment, made in the previous year, of each municipality in his region for the purpose of county rates by the application of the equalization factor in relation to such assessment as prepared by the Department under section 73, and the assessment as so revised is the equalized assessment for the purposes of this and every other Act. *New.* <sup>Equalization by assessment commissioner</sup>

**75.—(1)** The council of a county, in apportioning a county rate among the different townships, towns and villages within the county, shall, subject to subsections 2 and 3, in order that such rate may be assessed equally on the whole rateable property of the county, make the equalized assessments of the municipalities as determined in the preceding year under section 74 the basis upon which the apportionment is made. R.S.O. 1960, c. 23, s. 98 (1), *amended.* <sup>Apportionment of county rates, how to be based</sup>

(2) Where, in the year preceding the year in which an apportionment is made, a mining municipality has received or becomes entitled to a payment under the regulations made under section 30, an amount shall be calculated by, <sup>Assessment equivalent of mining revenue payments to be added to aggregate valuations</sup>

(a) multiplying the part of such payment computed under paragraph 1 of subsection 8 of section 30 that was credited to the general funds of the municipality by 1000; and

(b) dividing the product obtained under clause *a* by the aggregate of the mill rates for general and county purposes levied in that year by the municipality on the types of assessments mentioned in clauses *a*, *b*, and *c* of subsection 2 of section 294 of *The Municipal Act*; and <sup>R.S.O. 1960, c. 249</sup>

(c) increasing or decreasing the quotient obtained under clause *b* by the same percentage, if any, as the assessment of such municipality made in that year was increased or decreased under section 74,

and, for the purpose of county rates, the amount obtained under this subsection shall be added to the equalized assessment of the municipality. 1961-62, c. 6, s. 11, *part, amended.*

Valuations on which payments in lieu of taxes paid to be added to equalized assessment  
R.S.O. 1960, c. 249

(3) Where, in the year preceding the year in which an apportionment is made, a municipality has received or becomes entitled to a payment in lieu of taxes from the Crown in right of Canada, except payments received under an agreement with the Government of Canada authorized by *The Municipal Act* to relieve a tenant or user of land owned by the Crown from taxes or payment for municipal services or from the Crown in right of Ontario or any board, commission, corporation or other agency thereof or The Hydro-Electric Power Commission of Ontario, except payments received under section 13 of *The Ottawa River Water Powers Act, 1943*, the valuations of the properties for which such payments are made shall be increased or decreased by the same percentage, if any, as the assessment of such municipality made in that year was increased or decreased under section 74, and for the purpose of county rates the amount so obtained shall also be added to the equalized assessment of the municipality. 1961-62, c. 6, s. 11, *part*; 1962-63, c. 7, s. 11 (1), *amended*.

*Idem*

R.S.C. 1952, c. 182

(4) Where payment in lieu of taxes from the Crown in right of Canada has been reduced by deductions made under the *Municipal Grants Act* (Canada), the valuations of the properties for which such payments are made shall, for the purposes of subsection 3, be reduced in the same proportion as the amount of the grants were reduced. 1962-63, c. 7, s. 11 (2).

Where boundaries changed or new municipality erected

**76.**—(1) Where in any year boundaries of municipalities are changed or a new municipality is erected within a county and the assessment rolls for the next preceding year do not conform to the new boundaries or there is no assessment roll of the new municipality, the county council shall, by examining or causing to be examined the rolls of the municipality or municipalities from which an area has been severed or the municipality or municipalities of which or part of which the new municipality was formed, ascertain to the best of its judgment what part of the assessment of the municipality or municipalities from which an area has been severed or of which or part of which the new municipality was formed relates to the new municipality or municipalities to which an area was annexed or to the new municipality, and their several shares of the county tax shall be apportioned accordingly. R.S.O. 1960, c. 23, s. 99 (1).

Where land separated from a county

(2) Where the assessment commissioner has, under section 74, prepared an equalized assessment on which the rates for county purposes for the succeeding year are to be based and apportioned, and any municipality in the county, or any part thereof, thereafter ceases to form part of the county for municipal purposes, the assessment commissioner shall adjust the

equalized assessment by deducting therefrom that portion pertaining to the municipality, or part thereof, that has ceased to form part of the county, in order that the rates for county purposes for such succeeding year may be based and apportioned on the remainder of the equalized assessments. R.S.O. 1960, c. 23, s. 99 (2), *amended*.

**77.**—(1) In this section, “locality” means,

Locality

- (a) an improvement district erected under *The Municipal Act*; and
- (b) a public school section, a separate school zone, or a high school district, in territory without municipal organization,

and includes the board of any of them. R.S.O. 1960, c. 23, s. 104 (1).

(2) The Minister may order an assessment commissioner for any region in one or more territorial districts to equalize the assessments of the municipalities and localities for which he has been appointed assessment commissioner by the application of the equalization factors in relation to such assessments provided by the Department under section 73. *New*.

Equalization  
of assess-  
ments in  
districts

**78.**—(1) An application to the Assessment Review Court for the cancellation, reduction or refund of taxes levied in the year in respect of which the application is made may be made by any person,

Cancel-  
lations,  
reductions,  
refunds, etc.,  
of taxes

- (a) in respect of real property liable to taxation at the rate levied under subsection 2 of section 294 of *The Municipal Act* that has ceased to be real property that would be liable to be taxed at such rate; or
- (b) in respect of real property that has become exempt from taxation during the year or during the preceding year after the return of the assessment roll; or
- (c) in respect of a building that was razed by fire, demolition or otherwise during the year or during the preceding year after the return of the assessment roll; or
- (d) who is unable to pay taxes because of sickness or extreme poverty; or
- (e) who is overcharged by reason of any gross or manifest error; or

- (f) liable for business tax who has not carried on business for the whole year, except where the business was intended to be or was capable of being carried on during a part of the year only, or was not carried on for a period of less than three months during the year by reason of repairs to or renovations of the premises in which the business was carried on. R.S.O. 1960, c. 23, s. 131 (1); 1965, c. 6, s. 9 (1), *amended*.

Time for  
making  
application

(2) The application may be made at any time during the year in respect of which the application is made and until the 28th day of February in the following year and notice in writing of the application shall be given to the clerk of the municipality who shall immediately transmit the notice to the regional registrar.

Application  
by clerk

(3) Where any person who is entitled to apply for the cancellation, reduction or refund of taxes under clause *e* or *f* of subsection 1 fails to apply, the clerk of the municipality may apply in his stead and the provisions of this section apply *mutatis mutandis* to such application.

Powers of  
Assessment  
Review  
Court

(4) The Assessment Review Court, subject to such restrictions and limitations as are contained in this section, may reject the application or,

- (a) where the taxes have not been paid, cancel the whole of the taxes or reduce the taxes; or
- (b) where the taxes have been paid in full, order a refund of the whole of the taxes or any part thereof; or
- (c) where the taxes have been paid in part, order a refund of the whole of the taxes paid or any part thereof and reduce or cancel the portion of the taxes unpaid.

Hearing and  
disposition

(5) The Assessment Review Court shall hear and dispose of every application not later than the 31st day of March in the year following the year in respect of which the application is made and the regional registrar shall thereupon cause notice of the decision in such application to be given by mail to the persons to whom notice of the hearing of such application was given and such notice shall state thereon that such decision may be appealed to the county judge within ten days of the mailing of such notice.

Appeals

(6) An appeal may be had to the county judge by the applicant or the municipality from the decision of the Assessment Review Court or where the Assessment Review Court



has omitted, neglected or refused to hear or dispose of an application under this section, and such appeal shall be a hearing *de novo*.

(7) The person appealing shall personally or by his agent give notice in writing to the clerk of the municipality, within ten days after notice of the decision of the Assessment Review Court has been given by the regional registrar under subsection 5, of his intention to appeal to the county judge provided that where the municipality appeals it shall give such notice in writing to all persons interested in accordance with this subsection. <sup>Notice of appeal</sup>

(8) Where a person makes application for the cancellation, reduction or refund of taxes in respect of business assessment or assessment under subsection 2 of section 9, the Assessment Review Court, on notice to any person who occupied the premises and carried on business for the whole or any part of the period in respect of which the application is made, may direct that a proper proportion of the taxes be levied against such person for the time during which such person was in occupation although the name of such person does not appear on the assessment roll in respect of such premises, and in determining the amount payable regard shall be had to the nature of the business carried on. R.S.O. 1960, c. 23, s. 131 (2-8), *amended*. <sup>Occupant may be required to pay part of taxes</sup>

(9) A cancellation, reduction or refund under clause *b* of subsection 1 shall be for a proportionate part of the taxes based on the number of months in the year during which the exemption existed. R.S.O. 1960, c. 23, s. 131 (11). <sup>Idem</sup>

(10) A cancellation, reduction or refund under clause *c* of subsection 1 shall be for a proportionate part of the taxes levied on the building assessment based on the number of months in the year or years after the building was razed in respect of which taxes were levied. 1960-61, c. 4, s. 18. <sup>Idem</sup>

**79.**—(1) An application may be made by or on behalf of the municipal corporation to the Assessment Review Court for an increase in the taxes levied in the year in which the application is made with respect to any person who is undercharged by reason of any gross or manifest error by filing notice of the application with the regional registrar. <sup>Application for increase of taxes where gross error</sup>

(2) Notice of the application shall be given by mail by the regional registrar to the applicant and to the person with respect to whom application is made not less than fourteen days before the date upon which the application is to be dealt with by the court. <sup>Notice of application</sup>

Powers of  
court

(3) The Assessment Review Court may reject the application or may increase the taxes to the correct amount, and the amount of the increase, subject to subsection 5, is collectable as if it had been originally levied and demanded.

Notice of  
decision

(4) Forthwith after the Assessment Review Court makes its decision, the regional registrar shall cause notice thereof to be given by mail to the person with respect to whom the application was made and such notice shall state thereon that the decision may be appealed to the county judge within ten days of the mailing of such notice.

When  
increase  
payable

(5) The amount of any increase in taxes is not payable until ten days after the mailing of the notice under subsection 4 or, if an appeal is made to the county judge until ten days after the decision of the county judge, and is not subject to any penalties applicable to taxes that are overdue and unpaid until such amount is payable.

Appeal

(6) An appeal may be had to the county judge by the applicant or by the person with respect to whom the application was made from the decision of the Assessment Review Court or where the Assessment Review Court has omitted, neglected or refused to hear or dispose of an application under this section, and such appeal shall be a hearing *de novo*.

Notice of  
appeal

(7) The appellant shall personally or by his agent give notice in writing to the clerk of the municipality and to the assessment commissioner or to the person with respect to whom the application was made, as the case may be, within ten days of the mailing of the notice under subsection 4, of his intention to appeal to the county judge.

When  
application  
not to be  
dealt with

R.S.O. 1960,  
c. 249

(8) The Assessment Review Court shall not deal with an application under this section if a certificate with respect to current taxes has been issued by the tax collector under *The Municipal Act* before the mailing of the notice of application under subsection 2. R.S.O. 1960, c. 23, s. 132, *amended*.

Offence for  
officers  
failing to  
perform  
duties

**80.** Every treasurer, clerk or other officer who refuses or neglects to perform any duty required of him by this Act, for which no other penalty is imposed, is guilty of an offence and on summary conviction is liable to a fine of not more than \$100. R.S.O. 1960, c. 23, s. 213, *amended*.

Offence for  
fraudulent  
collection,  
etc.

**81.** Every clerk, treasurer or collector, and every assistant or other person in the employment of the municipality, acting under this Act or *The Municipal Act* who makes a fraudulent collection, or copy of any assessor's or collector's roll, or wilfully and fraudulently inserts or permits to be

inserted therein the name of any person that should not be entered, or fraudulently omits or allows to be omitted the name of any person that should be entered, or wilfully omits any duty required of him by this Act or *The Municipal Act*, is guilty of an offence and on summary conviction is liable to a fine of not more than \$200, or to imprisonment for a term of not more than six months, or to both. R.S.O. 1960, c. 249, s. 215, *amended*.

**82.**—(1) Every assessment commissioner or assessor or any person in the employ of a municipality who in the course of his duties acquires or has access to information furnished by any person under section 15 or 16 that relates in any way to determination of the value of any real property or the amount of assessment thereof or to the determination of the amount of any business assessment, and who wilfully discloses or permits to be disclosed any such information not required to be entered on the assessment roll to any other person not likewise entitled in the course of his duties to acquire or have access to the information, is guilty of an offence and on summary conviction is liable to a fine of not more than \$200, or to imprisonment for a term of not more than six months, or to both. Disclosure of information

(2) This section does not prevent disclosure of such information by any person when being examined as a witness in an assessment appeal or in an action or other proceeding in a court or in an arbitration. R.S.O. 1960, c. 23, s. 216. Exception

**83.** In addition to the penalties and punishments provided for by this Act for a contravention of the provisions thereof, the person guilty of such contravention is liable to every person who is thereby injured for the damages sustained by such person by reason of such contravention. R.S.O. 1960, c. 23, s. 242. Right of action for damages against officer

**84.** This Act does not affect the terms of any agreement made with a municipal corporation, or any by-law heretofore or hereafter passed by a municipal council under any other Act for fixing the assessment of any property, or for commutating or otherwise relating to municipal taxation, but whenever in any Act of the Legislature or by any proclamation of the Lieutenant Governor in Council or by any valid by-law of a municipality heretofore passed or by any valid agreement heretofore entered into the assessment of the real and personal property of any person in a municipality is fixed at a certain amount for a period of years, unexpired at the time of the coming into force of this Act, or the taxes payable annually by any person in respect to the real and personal property are fixed at a stated amount during any such period, or the By-laws and agreements fixing assessment or granting exemption from taxation not affected



real and personal property of any person or any part thereof is exempt from municipal taxation in whole or in part for any such period, such fixed assessment or commutation of taxes or exemption shall be deemed to include any business assessment or other assessment and any taxes thereon in respect to the property or business mentioned in such Act, proclamation, by-law or agreement to which such person or the property of such person would otherwise be liable under this Act. R.S.O. 1960, c. 23, s. 243.

Computation of time for proceedings where time limited expires on Saturday

**85.** Where the municipal offices in a municipality are closed on Saturday and the time limited for any proceeding or for the doing of any things in such municipal offices under this Act expires or falls upon a Saturday, the time so limited shall extend to and the thing may be done on the day next following that is not a holiday. R.S.O. 1960, c. 23, s. 246.

By-laws providing for business assessment in current year, repealed

**86.** All by-laws passed under the provisions of subsection 1 of section 130 of *The Assessment Act*, being chapter 23 of the Revised Statutes of Ontario, 1960, providing for taking the assessment of business separately from the time for taking the assessment of real property and in the same year in which the rates of taxation thereon are to be levied, are repealed, and in the year 1970 in municipalities which have passed such by-laws the assessment of business shall be made and levied upon in 1970, and in 1970 and in each subsequent year the assessment of business shall be made together with the assessment of real property for taxation in the following year. *New.*

Repeal

**87.** The following are repealed:

R.S.O. 1960, c. 23

1. *The Assessment Act.*

1960-61, c. 4

2. *The Assessment Amendment Act, 1960-61.*

1961-62, c. 6

3. *The Assessment Amendment Act, 1961-62.*

1962-63, c. 7

4. *The Assessment Amendment Act, 1962-63.*

1964, c. 4

5. *The Assessment Amendment Act, 1964.*

1965, c. 6

6. *The Assessment Amendment Act, 1965.*

1966, c. 10

7. *The Assessment Amendment Act, 1966.*

1967, c. 4

8. *The Assessment Amendment Act, 1967.*

1968, c. 6

9. *The Assessment Amendment Act, 1968.*



**88.** Notwithstanding any Act, a concentrator or smelter of ore or metals is liable to assessment in 1969 and liable to taxation in 1970 and every person occupying or using land for the purpose of or in connection with the business of a concentrator or smelter of ore or metals shall be assessed for a sum to be called business assessment equal to 60 per cent of the assessed value of the land occupied or used by him for such business and the assessment of any such concentrator or smelter and such business assessment shall be added to the assessment roll prepared in the year 1969 and the provisions of section 54 of *The Assessment Act* apply *mutatis mutandis*.  
*New.*

Assessment  
of concen-  
trators  
and smelters  
in 1969

R.S.O. 1960  
c. 23

**89.**—(1) This Act, except sections 1 to 87, comes into force on the day it receives Royal Assent.

Commence-  
ment

(2) Sections 1 to 87 come into force on the 1st day of January, 1970.

Idem

**90.** This Act may be cited as *The Assessment Act, 1968-69*.

Short title

## FORM 1

(Section 51)

AFFIDAVIT OR AFFIRMATION OF ASSESSMENT COMMISSIONER  
IN VERIFICATION OF ASSESSMENT ROLL

I, (*name and residence*), make oath and say (*or solemnly declare and affirm*) as follows:

1. I have, according to the best of my information and belief, set down or caused to be set down in the assessment roll attached hereto all the real property liable to taxation situate in the municipality of .....; and I have justly and truly assessed or caused to be assessed in accordance with *The Assessment Act, 1968-69* each of the parcels of real property so set down and, according to the best of my information and belief, I have entered or caused to be entered the names of all owners or tenants assessable in respect of each such parcel.

2. I have estimated and set down or caused to be estimated and set down in the assessment roll, according to the best of my information and belief, the amounts assessable against every person named in the roll for business or otherwise under such Act.

3. According to the best of my knowledge and belief, I have entered or caused to be entered therein the name of every person entitled to be so entered under *The Assessment Act, 1968-69* or any other Act; and I have not intentionally omitted or caused to be omitted from the roll the name of any person whom I knew or had good reason to believe to be entitled to be entered therein under any of such Acts.

4. I have entered or caused to be entered on the roll the date of delivery or transmission of the notice required by section 42 of *The Assessment Act, 1968-69*, and every such date is truly and correctly stated in the roll.

5. I have not entered or caused to be entered the name of any person at too low a rate in order to deprive such person of a vote, or at too high a rate in order to give such person a vote; and the amount for which each such person is assessed in the roll truly and correctly appears in the notice delivered or transmitted to him as aforesaid.

6. I have not entered or caused to be entered any name in the roll or improperly placed or caused to be placed any letter or letters opposite any name with intent to give a vote to any person not entitled to vote; and I have not intentionally omitted or caused to be omitted from the roll the name of any person whom I believe to be entitled to be placed therein; and I have not, in order to deprive any person of a vote, omitted or caused to be omitted from opposite the name of such person any letter or letters that I ought to have placed there.

7. I have, according to the best of my information and belief, complied with or caused to be complied with all the provisions of *The Assessment Act, 1968-69* or of any regulation, with regard to the preparation of the assessment roll.

Sworn (*or solemnly declared and affirmed*)  
before me at the ..... of  
..... in the County of  
....., this ..... day of  
....., A.D. 19.....

## FORM OF CERTIFICATE TO BE ATTACHED TO ASSESSMENT ROLL

*Where an assessor enters the date of delivery or transmission of notices under section 42*

I, (*name of assessor and residence*), certify that I have entered in the assessment roll attached hereto the date of delivery or transmission of the notices required by section 42 of *The Assessment Act, 1968-69*, and every such date has been truly stated in the roll.

.....  
Assessor.



The Assessment Act, 1968-69

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*1st Reading*

June 25th, 1969

*2nd Reading*

*3rd Reading*

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MR. McKEOUGH

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

**The Assessment Act, 1968-69**

MR. McKEOUGH

*(Reprinted as amended by the Legal and Municipal Committee)*



#### EXPLANATORY NOTE

This Act is a consolidation and revision of *The Assessment Act*.

The principal changes include the following:

1. The Province is assuming the assessment function formerly performed in the municipalities and will establish assessment areas and assessment regions and will prescribe standards and procedures for equalizing assessments.
2. The basis of assessment is to be market value.
3. The business assessment provisions are revised so as to reduce the differentiation between types of business.
4. The appeal procedures are revised to substitute an Assessment Review Court for courts of revision. However, the appeal to the county judge and Municipal Board is retained.
5. The assessment equalization procedures are simplified and standardized throughout the Province.
6. Concentrators and smelters of ore or metals are made assessable and taxable.
7. The tax collection provisions are removed and will be inserted in *The Municipal Act*.
8. The provisions to assess the gross receipts of telephone and telegraph companies are revised.

BILL 205

1968-69

## The Assessment Act, 1968-69

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1. In this Act,**

Interpre-  
tation

- (a) "assessment commissioner" means an assessment commissioner for a region as established by the regulations made under this Act;
- (b) "assessor" means the assessment commissioner and anyone acting under his authority;
- (c) "collector's roll" means a roll prepared in accordance with *The Municipal Act*; R.S.O. 1960,  
c. 249
- (d) "corporation assessment" means the assessment of land liable to taxation, of which a corporation is the owner or tenant, and business assessment of a corporation, but does not include the assessment of land that is assessed to a person other than a corporation as a tenant;
- (e) "county" includes a district;
- (f) "county council" includes a provisional county council;
- (g) "county court" includes a district court;
- (h) "county judge" includes a district judge;
- (i) "Department" means the Department of Municipal Affairs;
- (j) "insurance company" means any company or fraternal society or other corporation transacting

R.S.O. 1960,  
c. 190

within Ontario any class of insurance to which *The Insurance Act* applies or is made to apply by any general or special Act of the Legislature;

(k) "land", "real property" and "real estate" include,

- (i) land covered with water,
- (ii) all trees and underwood growing upon land,
- (iii) all mines, minerals, gas, oil, salt quarries and fossils in and under land,
- (iv) all buildings, or any part of any building, and all structures, machinery and fixtures erected or placed upon, in, over, under or affixed to land,
- (v) all structures and fixtures erected or placed upon, in, over, under or affixed to a highway, lane or other public communication or water, but not the rolling stock of a transportation system;

R.S.O. 1960,  
c. 222

(l) "loan company" means a loan corporation within the meaning of *The Loan and Trust Corporations Act*;

(m) "locality" means a public school section, a separate school zone or a high school district that comprises or includes territory without municipal organization and includes the board of any of them;

(n) "Minister" means the Minister of Municipal Affairs:

(o) "municipality" means a city, town, village or township;

(p) "person" includes a corporation, partnership, bridge authority, agent or trustee, and the heirs, executors, administrators or other legal representatives of a person to whom the context can apply according to law;

(q) "telephone company" includes a person or association of persons owning, controlling or operating a telephone system or line, but not a municipal corporation;

(r) "tenant" includes an occupant and the person in possession other than the owner;

(s) "trust company" means a trust company within the meaning of *The Loan and Trust Corporations Act*;



- (t) "voters' list" means the municipal voters' list prepared under *The Voters' Lists Act*. R.S.O. 1960, <sup>R.S.O. 1960, c. 420</sup> c. 23, s. 1; 1962-63, c. 7, s. 1, *amended*.

**2.—**(1) The Minister may make regulations, Regulations

- (a) establishing assessment areas and assessment regions for assessment purposes;
- (b) prescribing forms for the purposes of this Act;
- (c) prescribing standards and procedures to be used for the purpose of equalizing assessments under this Act;
- (d) prescribing the information and returns to be furnished by an assessment commissioner to any county or to any metropolitan or regional municipality.

(2) The Minister may appoint assessment commissioners Assessment commissioner, appointment for assessment regions.

(3) The appointment of an assessment commissioner shall be effective for the purposes of this Act upon the publication of a notice of his appointment in *The Ontario Gazette*. Notice of appointment

(4) An assessment commissioner appointed under subsection 1 shall be deemed for the purposes of this and every other Act to be the assessor and assessment commissioner of and for every municipality and locality in the assessment region for which he is appointed. *New*. Deemed assessor

**3.** All real property in Ontario is liable to assessment and taxation, subject to the following exemptions from taxation: Property assessable and taxable, exemptions

1. Lands or property belonging to Canada or any Province. Lands of Canada, etc.

2. Property held in trust for a band or body of Indians, Indian lands but not if occupied by a person who is not a member of a band or body of Indians.

3. Every place of worship and land used in connection Churches, etc. therewith and every churchyard, cemetery or burying ground.

(a) Where land is acquired for the purpose of a cemetery or burying ground but is not immediately required for such purpose, it is not entitled to exemption from taxation under this paragraph until it has been enclosed and actually and *bona fide* required, used and occupied for the interment of the dead. When exemption not to apply

(b) The exemption from taxation under this paragraph Idem does not apply to lands rented or leased to a church

or religious organization by any person other than another church or religious organization. R.S.O. 1960, c. 23, s. 4, pars. 1-3.

Public  
educational  
institutions

4. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a university, high school, public or separate school, whether vested in a trustee or otherwise, so long as such buildings and grounds are actually used and occupied by such institution, but not if otherwise occupied. R.S.O. 1960, c. 23, s. 4, par. 4.

When  
exemption  
not to  
apply

(a) The exemption from taxation under this paragraph does not apply to lands rented or leased to an educational institution mentioned in this paragraph by any person other than another such institution or a person already exempt from taxation in respect of the property rented or leased. 1960-61, c. 4, s. 1 (1); 1966, c. 10, s. 1.

Philan-  
thropic or  
religious  
seminaries

5. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a seminary of learning maintained for philanthropic or religious purposes, the whole profits from which are devoted or applied to such purposes, but such grounds and buildings are exempt only while actually used and occupied by such seminary.

Educational  
seminaries

6. The buildings and grounds not exceeding in the whole fifty acres of and attached to or otherwise *bona fide* used in connection with and for the purposes of a seminary of learning maintained for educational purposes, the whole profits from which are devoted or applied to such purposes, but such grounds and buildings are exempt only while actually used and occupied by such seminary, and such exemption does not extend to include any part of the lands of such a seminary that are used for farming or agricultural pursuits and are worked on shares with any other person, or if the annual or other crops, or any part thereof, from such lands are sold. R.S.O. 1960, c. 23, s. 4, pars. 5, 6.

When  
exemption  
not to  
apply

(a) The exemption from taxation under this paragraph does not apply to lands rented or leased to a seminary of learning mentioned in this paragraph by any person other than another such seminary of learning or a person already exempt from taxation in respect of the property rented or leased. 1962-63, c. 7, s. 2.

Public  
hospitals  
R.S.O. 1960,  
c. 322

7. Every public hospital receiving aid under *The Public Hospitals Act* with the land attached thereto, but not land of a public hospital when occupied by any person as tenant or lessee.

- (a) Land owned and used by such a public hospital for farming purposes shall be deemed attached to the hospital within the meaning of this paragraph, notwithstanding that it is separated therefrom by a highway.

8. Every highway, lane or other public communication and every public square, but not when occupied by a tenant or lessee other than a public commission. R.S.O. 1960, c. 23, s. 4, pars. 7, 8. Highways, etc.

9. Subject to section 35, the property belonging to any county or municipality or vested in or controlled by any public commission or local board as defined by *The Department of Municipal Affairs Act*, wherever situate and whether occupied for the purposes thereof or unoccupied but not when occupied by a tenant or lessee who is liable to taxation, except property of a harbour commission used for the parking of vehicles for which a fee is charged. 1965, c. 6, s. 1, *amended*. Municipal property  
R.S.O. 1960, c. 98

10. Property owned, occupied and used solely and only by The Boy Scouts Association or The Canadian Girl Guides Association or by any provincial or local association or other local group in Ontario that is a member of either Association or is otherwise chartered or officially recognized by it. Boy Scouts and Girl Guides

11. Every industrial farm, house of industry, house of refuge, institution for the reformation of offenders or for the care of children, boys' and girls' home, or other similar institution conducted on philanthropic principles and not for the purpose of profit or gain, but only when the land is owned by the institution and occupied and used for the purposes of the institution. Industrial farms, etc.

12. Land of an incorporated charitable institution organized for the relief of the poor, The Canadian Red Cross Society, St. John Ambulance Association, or any similar incorporated institution conducted on philanthropic principles and not for the purpose of profit or gain, that is supported, in part at least, by public funds, but only when the land is owned by the institution and occupied and used for the purposes of the institution. Charitable institutions

13. The property of a children's aid society discharging the functions of a children's aid society under *The Child Welfare Act*, 1965 whether held in the name of the society or in the name of a trustee or otherwise, if used exclusively for the purposes of and in connection with the society. Children's aid societies  
1965, c. 14

14. The property of every public library and other public institution, literary or scientific, and of every agricultural or horticultural society or association, to the extent of the actual Scientific or literary institutions, etc.



occupation of such property for the purposes of the institution or society.

R.S.O. 1960,  
c. 11 (a) For the purposes of this paragraph, an agricultural society under *The Agricultural Societies Act* shall be deemed to be in actual occupation where the property of the society is rented and the rent is applied solely for the purposes of the society.

Battle sites 15. Land acquired by a society or association by reason of its being the site of any battle fought in any war, and maintained, preserved and kept open to the public in order to promote the spirit of patriotism.

Exhibition  
buildings of  
companies 16. The land of every company formed for the erection of exhibition buildings to the extent to which the council of the municipality in which such land is situate consents that it shall be exempt.

Machinery 17. All machinery and equipment used for manufacturing or farming purposes or for the purposes of a concentrator or smelter of ore or metals, including the foundations on which they rest, but not including machinery and equipment to the extent that it is used, intended or required for lighting, heating or other building purposes or machinery owned, operated or used by a transportation system or by a person having the right, authority or permission to construct, maintain or operate within Ontario in, under, above, on or through any highway, lane or other public communication, public place or public water, any structure or other thing, for the purposes of a bridge or transportation system, or for the purpose of conducting steam, heat, water, gas, oil, electricity or any property, substance or product capable of transportation, transmission or conveyance for the supply of water, light, heat, power or other service.

Forestry  
purposes 18. One acre used for forestry purposes for every ten acres of the farm in one municipality under a single ownership but not more than twenty acres in all, and, where the total acreage consists of more than one separately assessed parcel, the assessor shall treat all such parcels as one parcel for the purpose of determining the exemptions under this paragraph and shall apportion the exemption to each parcel in the ratio of the acreage of each parcel used or partly used for forestry purposes to the total acreage of all parcels used or partly used for forestry purposes. R.S.O. 1960, c. 23, s. 4, pars. 10-18.

Mineral  
land and  
minerals 19. The buildings, plant and machinery in, on or under mineral land, and used mainly for obtaining minerals from the ground, and the minerals in, on, or under such land other



than diatomaceous earth, limestone, marl, peat, clay, building stone or stone for ornamental or decorative purposes or non-auriferous sand or gravel, but not including a concentrator or smelter of ore or metals. *New.*

4. The council of any local municipality may pass by-laws exempting from taxes, other than school taxes and local improvement rates, the land of any religious institution named in the by-law, provided that the land is owned by the institution and occupied and used solely for recreational purposes, on such conditions as may be set out in the by-law. R.S.O. 1960, c. 23, s. 5. Exemption of religious institutions

5. The council of a town, village or township may by by-law provide that, if any part of a farm exempted under paragraph 18 of section 3 ceases to be used for forestry purposes so as not to come within the purview of such paragraph, the assessor shall so report to the clerk and that the clerk shall forthwith amend the collector's roll by inserting therein, Where land ceases to be used for forestry purposes

- (a) the rates or taxes with which the farm would have been chargeable for the preceding three years if such part of the farm had not been exempt; or
- (b) such portion of such rates or taxes as the by-law may provide or the council may by resolution deem proper,

and such rates or taxes or portion thereof are collectable in accordance with such amended roll. R.S.O. 1960, c. 23, s. 6.

6. The council of any local municipality may pass by-laws exempting from taxes, other than school taxes and local improvement rates, the land belonging to and vested in the Navy League of Canada under such conditions as may be set out in the by-law, so long as the land is occupied and used solely for the purposes of carrying out the activities of the Ontario division of the Navy League. R.S.O. 1960, c. 23, s. 7. Exemption of Navy League

7.—(1) Irrespective of any assessment of land under this Act every person occupying or using land for the purpose of, or in connection with, any business mentioned or described in this section, shall be assessed for a sum to be called "business assessment" to be computed by reference to the assessed value of the land so occupied or used by him as follows: Business assessment

- (a) Every person carrying on the business of a distiller for a sum equal to 150 per cent of the assessed value of the land occupied or used by him for such business

exclusive of any portion of such land occupied or used by him for the distilling of alcohol solely for industrial purposes and for a sum equal to 75 per cent of the assessed value as to such last-mentioned portion.

- (b) Every person carrying on the business of a wholesale merchant, brewer, insurance company, loan company, trust company, express company carrying on business on or in connection with a railway or steamboats or other vessels, land company, loaning land corporation, bank, banker or any other financial business for a sum equal to 75 per cent of the assessed value.
- (c) Every person carrying on the business of selling or distributing goods, wares and merchandise through a chain of more than five retail stores or shops in Ontario, directly or indirectly owned, controlled or operated by him, for a sum equal to 75 per cent of the assessed value of the land occupied or used by him in such business for a distribution premises, storage or warehouse for such goods, wares and merchandise, or for an office used in connection with such business.
- (d) Every person carrying on the business of a manufacturer, including the business of a flour miller, maltster and a concentrator or smelter of ore or metals, for a sum equal to 60 per cent of the assessed value, provided that a manufacturer is not liable to business assessment as a wholesale merchant by reason of his carrying on the business of selling by wholesale the goods of his own manufacture on such land, and provided further that when a person occupies or uses land for the purpose of or in connection with the business of a concentrator or smelter of ore or metals that is also used for obtaining minerals from the ground, the assessor shall determine the land that is reasonably necessary for the purposes of such concentrator or smelter of ore or metals.
- (e) Every person carrying on the business of selling goods or services through a chain of more than five stores, shops or outlets in Ontario, except a hotel or motel, for a sum equal to,
  - (i) 40 per cent of the assessed value in the year 1970,
  - (ii) 45 per cent of the assessed value in the year 1971,

- (iii) 50 per cent of the assessed value in the year 1972 and thereafter.

(f) Every person,

- (i) practising or carrying on the business of a barrister, solicitor, notary public, conveyancer, physician, surgeon, oculist, optometrist, ophthalmic dispenser, physiotherapist, podiatrist, aurist, dentist or veterinarian, or a civil, mining, consulting, mechanical or electrical engineer, surveyor, contractor, builder, advertising agent, private investigator, employment agent, accountant, assignee, auditor, osteopath, chiropractor, massagist, architect and every person carrying on a financial or commercial business or any other business as agent, or
- (ii) carrying on the business of operating a radio or television broadcasting station, or
- (iii) carrying on business as the publisher of a newspaper, or a photographer, lithographer, printer or publisher, or

- (iv) carrying on the business of a department store,

for a sum equal to 50 per cent of the assessed value.

(g) Every person carrying on the business of,

- (i) a telegraph or telephone company, or
- (ii) a transportation system, other than one for the transportation or transmission or distribution by pipe line of crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or liquefied petroleum gas or any mixture or combination of the foregoing, or
- (iii) the transmission of water or of steam, heat or electricity for the purposes of light, heat or power,

for a sum equal to 30 per cent of the assessed value of the land, except a highway, lane or other public communication or public place or water or private right of way, occupied or used by such person, exclusive of the value of any machinery, plant or appliances erected or placed upon, in, over, under or affixed to such land.

(h) Every person carrying on the business of transportation, transmitting or distributing by pipe line crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or liquefied petroleum gas or any mixture or combination of the foregoing, for a sum equal to 30 per cent of the assessed value of the land excluding any pipe line liable to assessment under section 32 or 33.

(i) Every person carrying on the business of a car park, for a sum equal to 25 per cent of the assessed value.

(j) Every person carrying on any business not specially mentioned before in this section, for a sum equal to 30 per cent of the assessed value. R.S.O. 1960, c. 23, s. 9 (1); 1968, c. 6, s. 1, *amended*.

Employee  
parking lots

(2) Irrespective of any assessment of land or of any business assessment under this Act, every person who is liable to be assessed for business assessment and who provides without charge parking facilities for the vehicles of his employees shall be assessed for a sum "to be called business assessment" equal to 25 per cent of the assessed value of the land so used for employee parking that is reasonably necessary for such purpose as determined by the assessor, but such person shall not otherwise be assessable for business assessment in respect of such land. 1966, c. 10, s. 3, *amended*.

Shared  
parking lots

(3) Irrespective of any assessment of land or of any business assessment under this Act, every person carrying on business in one of a group of premises in which business is carried on where land for parking is made available by the owner of the land, or by anyone claiming under him, without charge to customers of or persons having business in one of such premises in such group in common with the customers of or persons having business with the occupants of other such premises in the group shall be assessed for a sum "to be called business assessment" equal to 25 per cent of the assessed value of that portion of the land made available for parking which is in the proportion to the whole of the land so made available that the assessed value of his premises is to the total assessed value of the premises occupied by the group exclusive of the land made available for parking. *New*.

Tax not  
a charge  
on land

Transportation of  
gas, etc.,  
by pipe  
line by  
manufacturer

(4) Every person assessed for business assessment is liable for the payment of tax thereon and the tax assessed does not constitute a charge upon the land. R.S.O. 1960, c. 23, s. 9 (13).

(5) Where a manufacturer also carries on the business of a transportation system for the transportation or transmission



or distribution by pipe line of crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or any mixture or combination of the foregoing, he shall not be assessed for business assessment as a manufacturer in respect of such transportation system. R.S.O. 1960, c. 23, s. 9 (3).

(6) Wherever in this section general words are used for the purpose of including any business that is not expressly mentioned, such general words shall be construed as including any business not expressly mentioned, whether or not such business is of the same kind as or of a different kind from those expressly mentioned. <sup>Effect of general words</sup> R.S.O. 1960, c. 23, s. 9 (14).

(7) Subject to subsection 8, no person shall be assessed in respect of the same premises under more than one of the clauses of subsection 1, and, where any person carries on more than one of the kinds of business mentioned in that subsection on the same premises, he shall be assessed by reference to the assessed value of the whole of the premises under that one of those clauses in which is included the kind of business that is the chief or preponderating business of those so carried on by him in or upon such premises. <sup>Persons carrying on more than one class of business</sup>

(8) Where a manufacturer also carries on the business of a retail merchant, he shall be assessed as a retail merchant in respect of any premises or of any portion of any premises that are occupied and used by him solely and only for the purpose of such business. <sup>Retailing by manufacturer</sup> R.S.O. 1960, c. 23, s. 9 (5, 6).

(9) Where any person mentioned in subsection 1 occupies or uses land partly for the purpose of his business and partly for the purpose of a residence, he shall be assessed under this section only in respect of the part occupied mainly for the purpose of his business. <sup>Where land used partly for business and for residence</sup> R.S.O. 1960, c. 23, s. 9 (9), *amended*.

(10) No person occupying or using land as a rooming house, apartment house, farm, market garden, nursery or apiary or for the raising of animals for the production of fur is liable to business assessment in respect of such land. <sup>Farmers, etc.</sup>

- (a) In this subsection, "rooming house" means any house or building or portion thereof in which the proprietor supplies lodging for hire or gain, to other persons with or without meals in rooms furnished by the proprietor with necessary furnishings, and does not include an hotel, as defined in *The Hotel Registration of Guests Act*. <sup>R.S.O. 1960, c. 180</sup> R.S.O. 1960, c. 23, s. 9 (11), *amended*.

Minimum  
assessment

(11) Where the amount of the assessment of any person assessable under this section would under the foregoing provisions be less than \$100 he shall be assessed for the sum of \$100. R.S.O. 1960, c. 23, s. 9 (8), *amended*.

Assessment  
of telephone  
companies  
on gross  
receipts in  
cities, towns,  
villages and  
police  
villages

**8.—(1)** Every telephone company carrying on business in a city, town, village or police village, in addition to any other assessment to which it may be liable under this Act, shall be assessed for 100 per cent of the amount of the gross receipts from all telephone and other equipment belonging to the company located within the municipal limits of the city, town, village or police village, for the year ending on the 31st day of December next preceding the assessment.

Assessment  
of receipts  
from long  
distance  
business

(2) To remove doubts, it is hereby declared that the receipts of a telephone company from long distance business or calls in a municipality or police village are and always have been liable to assessment under subsection 1 in such municipality or police village.

Assessment  
of telephone  
companies  
on mileage in  
townships

(3) Subject to subsection 4, every telephone company shall be assessed in every township for one circuit used for carrying messages and placed or strung on poles or other structures or in conduits, including such poles, structures and conduits, and in use by the company on the 31st day of December next preceding the assessment, at the rate of \$135 per mile and for each additional circuit placed or strung on such poles or other structures or in such conduits, whether or not in use by the company on the 31st day of December next preceding the assessment, at the rate of \$7.50 per mile.

Assessment  
of local  
telephone  
companies

(4) Where a telephone company does not operate generally throughout Ontario and is not authorized by statute to carry on business throughout Ontario, it shall be assessed in every township for one circuit used for carrying messages and placed or strung on poles or other structures or in conduits, including such poles, structures and conduits, and in use by the company on the 31st day of December next preceding the assessment, at the rate of \$50 per mile and for each additional circuit placed or strung on such poles or other structures or in such conduits, whether or not in use by the company on the 31st day of December next preceding the assessment, at the rate of \$7.50 per mile.

Computa-  
tion of  
length of  
circuits

(5) In computing the length of telephone circuits placed or strung on poles or other structures or in conduits in townships,

(a) the portion of a circuit within a police village shall not be included;

(b) a circuit that does not exceed twenty-five miles in length that is not used as a connecting circuit between two or more central exchange switchboards shall not be included;

(c) every circuit regardless of its length that connects two or more central exchange switchboards shall be included.

(6) In a township, the land of a telephone company on which any building is erected or placed, and the building itself, are liable to assessment.

Telephone company assessable for land built on in townships

(7) Every telegraph company carrying on business in a city, town, village or police village, in addition to any other assessment to which it may be liable under this Act, shall be assessed for 100 per cent of the amount of the gross receipts belonging to the company in such city, town, village or police village from the business of the company for the year ending on the 31st day of December next preceding the assessment.

Assessment of telegraph companies on gross receipts in cities, towns, villages and police villages

(8) In every township, there shall be assessed against every such telegraph company a sum equal to \$40 for every mile of the length of one wire placed or strung on the poles or other structures or in conduits operated or used by the company in the township and in use on the 31st day of December next preceding the assessment and a sum equal to \$5 per mile for each additional wire so placed or strung on the 31st day of December next preceding the assessment.

Assessment of mileage in townships

(9) In a township, the land of a telegraph company on which any building is erected or placed, and the building itself, are liable to assessment.

Telegraph company assessable for land built on in township

(10) The telephone and telegraph plant, poles and wires of a steam railway company that are used exclusively in the running of trains or for any other purposes of a steam railway and not for commercial purposes are exempt from assessment; but each of such wires when used for commercial purposes shall be assessed at \$5 per mile in the manner hereinbefore mentioned.

Telegraph and telephone plant of railways

(11) In the computation of the length of telegraph wires and additional wires for assessment in a township, the wires placed or strung within the area of any police village and the wires of all branch and loop lines that do not exceed twenty-five miles in length shall not be included.

Wires in police villages and branch and loop lines excluded



Measure-  
ment of  
additional  
wires

(12) In the measurement of such additional wires or circuits, the length of every telegraph wire and every telephone circuit placed or strung in cables or other combinations, and used or capable of being used as an independent means of conveying messages, shall be computed.

Assessment  
exemptions  
of companies

(13) Every company assessed as provided in this section is exempt from assessment in any municipality in respect of all machinery, plant and appliances wherever situate, and is exempt from assessment in cities, towns, villages and police villages in respect of all structures placed on, over, under or affixed to any highway, lane or other public communication, public place or water.

Poles and  
wires on  
township  
boundaries

(14) Where the poles, structures, conduits or wires of a telegraph or telephone company are placed on a boundary line between two townships or so near thereto that they are in some places on one side and in other places on the other side of the boundary line or are placed on a road that lies between two townships, although it may deviate so as in some places to be wholly or partly within either of them, the company shall be assessed in each township for one-half of the amount assessable against it under subsection 3, 4, 8 or 10, as the case may be, in both the townships taken together.

Real  
property  
assessment

(15) Notwithstanding subsection 13, the assessment of a telephone company or telegraph company under this section shall be deemed to be real property assessment, and the taxes payable by any such company are a lien upon all the lands of the company in the municipality. R.S.O. 1960, c. 23, s. 10, *amended*.

Returns  
by telegraph  
and  
telephone  
companies

**9.—**(1) Every telegraph and telephone company doing business in Ontario shall, on or before the 1st day of March in each year, transmit to the assessment commissioner of each municipality in which the company does business, a statement in writing of the amount of the gross receipts of the company in such municipality for the year ending on the 31st day of December next preceding the assessment.

Idem

(2) Every telegraph and telephone company doing business in Ontario shall, on or before the 1st day of March in each year, transmit to the assessment commissioner of every township in which the company does business, a statement in writing showing,

(a) the length in miles of one wire or of one circuit, as the case may be, placed or strung on poles or other structures or in conduits (including half on the boundaries of adjoining townships) in use by the



company in such township on the 31st day of December next preceding the assessment, and the length in miles of additional wires or circuits, as the case may be, placed or strung on such poles or other structures or in such conduits (including half on the boundaries of adjoining townships) whether or not in use by the company in such township on the 31st day of December next preceding the assessment; and

- (b) the length in miles of one exempt wire or of one exempt circuit, as the case may be, placed or strung on poles or other structures or in conduits (including half on the boundaries of adjoining townships) in use by the company in such township on the 31st day of December next preceding the assessment, and the length in miles of additional exempt wires or circuits, as the case may be, placed or strung on such poles or other structures or in such conduits (including half on the boundaries of adjoining townships) whether or not in use by the company in such township on the 31st day of December next preceding the assessment. R.S.O. 1960, c. 23, s. 11, *amended*.

**10.**—(1) Where in a township the density of population is not less than 150 of population to 500 acres, the council thereof may, subject to the approval of the Department, by by-law define such areas and declare them to be police villages for the purposes of section 8, and each year thereafter so long as the by-law remains in force every telephone and telegraph company carrying on business in the areas shall be assessed therein on a gross receipts basis in the manner provided in section 8, except that in such case the company shall be assessed for 100 per cent of the amount of the gross receipts from all equipment belonging to the company located within the areas. Power of township to assess on basis of gross receipts

(2) Every by-law passed under subsection 1 shall have attached thereto a map showing clearly the boundaries of the areas. R.S.O. 1960, c. 23, s. 12 (1, 2). Map of areas to be attached

(3) Where a by-law is passed under subsection 1, every telephone and telegraph company required under section 9 to transmit a statement to the assessment commissioner shall keep records of the gross receipts earned by the company on and after the 1st day of January in the year following that in which the by-law was approved by the Department, and the statement required to be transmitted to the assessment commissioner by the 1st day of March in the second year First statement of company based on gross receipts

following that in which the by-law was approved shall be based on the gross receipts earned by the company in the year following that in which the by-law was approved. R.S.O. 1960, c. 23, s. 12 (3), *amended*.

Duty of clerk

(4) Upon the passing, amending or repealing of a by-law under subsection 1, the clerk shall forthwith transmit a copy thereof to the assessment commissioner and to every telephone and telegraph company carrying on business in the areas defined in the by-law. R.S.O. 1960, c. 23, s. 12 (4), *amended*.

Limit of taxation of gross receipts of a telephone company

**11.** Notwithstanding the other provisions of this Act or any other general or special Act, the total amount of the taxes and rates levied and imposed in any year in respect of the gross receipts of a telephone company in a municipality shall not exceed an amount equal to 5 per cent of the total of the gross receipts of the company from its business in the municipality for the year ending on the 31st day of December next preceding the assessment. R.S.O. 1960, c. 23, s. 13; 1962-63, c. 7, s. 3.

Assessment of easements

**12.—**(1) Where an easement is appurtenant to any land, it shall be assessed in connection with and as part of the land at the added value it gives to the land as the dominant tenement, and the assessment of the land that, as the servient tenement, is subject to the easement shall be reduced accordingly.

Lanes used as right of way

(2) Where land is laid out and used as a lane and is subject to such rights of way as prevent any beneficial use of it by the owner, it shall not be assessed separately, but its value shall be apportioned among the various parcels to which the right of way is appurtenant and shall be included in the assessment of such parcels and in such cases the assessor shall return the land so used as "Lane not assessed". R.S.O. 1960, c. 23, s. 14 (1, 2).

Restrictive covenant

(3) A restrictive covenant running with the land shall be deemed to be an easement within the meaning of this section. R.S.O. 1960, c. 23, s. 14 (4).

Right of access

**13.—**(1) An assessor, and any assistant of and designated by an assessor, upon producing proper identification, shall at all reasonable times and upon reasonable request be given free access to all land and to all parts of every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, for the purpose of making a proper assessment thereof or of making a proper business assessment in respect thereof. R.S.O. 1960, c. 23, s. 16 (1); 1966, c. 10, s. 4, *amended*.

(2) Every adult person present on land when any person <sup>Information</sup> referred to in subsection 1 visits the land in the performance of his duties shall upon request give to such person all the information in his knowledge that will assist such person to make a proper assessment of the land and every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, to make a proper business assessment in respect thereof, and to obtain the information he requires with respect to any person whose name he is required to enter on the assessment roll or in the census register. R.S.O. 1960, c. 23, s. 16 (2).

**14.**—(1) Where an assessor has visited land for the purpose <sup>Where assessor unable to obtain information by visit</sup> of making a proper assessment thereof or a proper business assessment in respect thereof or census and has been unable to obtain all information necessary for such purpose, he may deliver or cause to be delivered or mailed to the address of any person, whether resident in the municipality or not, who is or may be assessed in respect of the land, a questionnaire or questionnaires in writing demanding information as prescribed by the regulations. R.S.O. 1960, c. 23, s. 17 (1), *amended*.

(2) Every person to whom any questionnaire is delivered <sup>Return of questionnaire</sup> or mailed shall, within ten days after the delivery or mailing, enter thereon in the proper places all the information required thereby that is within his knowledge and sign and deliver or mail the questionnaires to the assessment commissioner or assessor whose name and address appear on the questionnaire. R.S.O. 1960, c. 23, s. 17 (2), *amended*.

(3) Except as provided in this or any other section of this <sup>Proviso</sup> Act, no person may be required by an assessment commissioner, assessor or other person to furnish information with respect to the assessment of land, business or persons or with respect to the census. R.S.O. 1960, c. 23, s. 17 (3).

**15.** The assessor is not bound by any statement delivered <sup>Assessor not bound by returns</sup> under section 13 or 14 nor does it excuse him from making due inquiry to ascertain its correctness, and, notwithstanding any such statement, the assessor may assess every person for such amount as he believes to be just and correct, and may omit his name or any land that he claims to own or occupy, if the assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such land. R.S.O. 1960, c. 23, s. 18.

**16.**—(1) Every person who, having been required to fur- <sup>Offence, for not furnishing information</sup> nish information under section 13 or 14 makes default in delivering or furnishing it and any corporation that makes



default in delivering the statement mentioned in section 9 is guilty of an offence and on summary conviction is liable to a fine of not more than \$100 and an additional fine of \$10 for each day during which default continues.

for false  
statement

(2) Every person who knowingly states anything false in any such statement or in furnishing such information is guilty of an offence and on summary conviction is liable to a fine of not more than \$200.

for  
obstructing  
assessor, etc.

(3) Every person who wilfully obstructs or interferes with any person referred to in subsection 1 of section 13 in the performance of any of his duties or the exercise of his rights, powers and privileges under this Act is guilty of an offence and on summary conviction is liable to a fine of not more than \$200. R.S.O. 1960, c. 23, s. 19.

Assessment  
roll content

**17.—**(1) The assessment commissioner shall cause to be prepared an assessment roll for each municipality in the region for which he is the assessment commissioner and, in such preparation, shall cause to be set down the following particulars:

1. A description of the property sufficient to identify it.
2. The name and surnames, in full, if they can be ascertained, of all persons who are liable to assessment in the municipality whether they are or are not resident in the municipality.
3. The amount assessable against each person opposite his name and where there is both owner and tenant, both names shall be entered on the roll.
4. Year of birth of every person entered on the roll.
5. Whether the person is a British subject, or an alien by inserting opposite his name the letters "B.S." or "A", as the case may be.
6. Whether the person is an owner or tenant by inserting opposite his name the letter "O" or "T", as the case may be, and where the person is a "farmer's son", "farmers' daughter" or "farmer's sister", there shall also be similarly entered the letters "F S", "F D" or "F Sis", and, in the case of a person who is entitled to be a municipal elector by reason of being the husband or wife of the person rated or entitled to be rated for land as provided by *The Municipal Act* or by reason of being the wife of a farmer's son, or a farmer's daughter, or farmer's sister, there shall also be entered the letters "M F"

R.S.O. 1960,  
c. 249



meaning that such person is entitled to vote at municipal elections but is not to be counted for the purpose of determining representation in the county council, and all such names shall be numbered on the roll.

7. Occupation of every person entered on the roll.
8. Number of acres, or other measures showing the extent of the land.
9. Market value of the parcel of land.
10. Amount of taxable land.
11. Value of the land if liable for school rates only.
12. Value of land exempt from taxation.
13. Assessment for real property under clauses *a* and *c* of subsection 2 of section 294 of *The Municipal Act*. R.S.O. 1960,  
o. 249
14. Percentage applied in determining the amount of business assessment under section 7.
15. Residential assessment.
16. Professional and commercial assessment.
17. Manufacturing and industrial assessment.
18. Farm assessment.
19. Religion, if Roman Catholic.
20. Whether a public or separate school supporter, by inserting the letter "P" or "S" as the case may be.
21. Corporations assessment, by inserting the letter "C" where applicable.

(2) The following provisions shall be observed in the Preparation preparation of the assessment roll:

1. No assessment shall be made against the name of any deceased person, but, when the assessor is unable to ascertain the name of the person who should be assessed in lieu of the deceased person, he may enter, instead of such name, the words "Representatives of A.B., deceased" (*giving the name of the deceased person*).

2. Each subdivision shall be assessed separately, and every parcel of land (whether a whole subdivision or a portion thereof, or the whole or a portion of a building thereon) in the separate occupation of any person shall be separately assessed; provided that no portion of any building used or intended to be used as a residence shall be separately assessed unless it is a domestic establishment of two or more rooms in which the occupants usually sleep and prepare and serve meals.

3. Where a block of vacant land subdivided into lots is owned by the same person, it may be entered on the roll as so many acres of the original block or lot if the numbers and description of the lots into which it is subdivided are also entered on the roll.

Mechanical  
preparation

(3) To facilitate the use of mechanical methods of preparing the roll, and without limiting the generality of the foregoing,

- (a) in the case of a British subject, the letters "B S" may be omitted and such omission signifies that the person is entered on the roll as a British subject;
- (b) in the case of a public school supporter, the letter "P" may be omitted, and such omission signifies that the person is entered on the roll as a public school supporter;
- (c) in the case of an owner, the letter "O" may be omitted, and such omission signifies that the person is entered on the roll as an owner. R.S.O. 1960, c. 23, s. 20, *amended*.

Interpre-  
tation

**18.—**(1) In this section,

- (a) "farm" means not less than twenty acres of land in the actual occupation of the owner of it;
- (b) "father" includes stepfather;
- (c) "mother" includes stepmother;
- (d) "owner" means a person who is owner in his or her own right, or a person whose wife is owner in her own right, of any estate for life or any greater estate legal or equitable, or of a leasehold estate, the term of which is not less than five years, except where the person is a widow and in that case "owner" means "owner in her own right" of such an estate;

(e) "son", "sons", "farmer's son" and "farmers' sons" means son or sons, stepson or stepsons of the full age of twenty-one years not otherwise entitled to be entered on the voters' list;

(f) "daughter", "daughters", "farmer's daughter" and "farmers' daughters" means daughter or daughters, stepdaughter or stepdaughters of the full age of twenty-one years not otherwise entitled to be entered on the voters' list;

(g) "farmer's sister" means a sister of the full age of twenty-one years, not otherwise entitled to be entered on the voters' list, who is the sister of the owner of a farm who is unmarried or is a widower, and has resided on the farm with such owner for the twelve months next preceding and is residing thereon at the date fixed for beginning to make the assessment roll,

(2) Subject to subsections 3 to 10, where a father or mother <sup>Farmers' sons and daughters</sup> is the owner of a farm, his or her sons and daughters who have resided on the farm for the twelve months next preceding and are residing thereon at the date fixed for beginning to make the assessment roll have the same right to be entered on the roll as if they were jointly assessed for the farm with the father or mother, but they shall be entered on the roll as farmers' sons, or farmers' daughters, as the case may be.

(3) Where the amount at which the farm is assessed is <sup>When son or daughter not entitled to be entered</sup> insufficient, if equally divided between a father or mother and son or daughter, and they were jointly assessed for it, to qualify both to vote at a municipal election, the son or daughter is not entitled to be entered on the roll in respect of the farm.

(4) If the father is living and there are more sons than one <sup>When assessment insufficient to qualify all sons</sup> resident as provided in subsection 2, and the farm is not assessed for an amount sufficient, if equally divided between them, to qualify the father and all such sons to vote at a municipal election, so many of the sons in the order of their seniority, beginning with the eldest, as the amount at which the farm is assessed, if equally divided between them and the father, would be sufficient to qualify, are entitled to be entered on the roll as farmers' sons.

(5) If the father is dead and the mother is a widow and <sup>Idem</sup> the farm is not assessed for an amount sufficient, if equally divided between them, to qualify all of them to vote at a municipal election, so many of the sons, in the order mentioned in subsection 4, as the amount at which the farm is assessed, if

equally divided between the mother and them, would be sufficient to qualify, are entitled to be entered on the roll as farmers' sons

Right of  
daughter to  
vote where  
no sons

(6) Where a father or mother has no sons, the daughters, if any, for the purposes of subsection 4 or 5 are entitled to be entered on the roll as farmers' daughters in the same manner and to the same extent as the sons, if there had been sons, would have been entitled to be entered on the roll. R.S.O. 1960, c. 23, s. 24 (1-6).

Right of  
daughter to  
vote where  
sons also  
vote

(7) Where a father or mother has sons and daughters and the farm is assessed at an amount more than sufficient to entitle the father or mother and all the sons to be entered on the roll, but is not assessed for an amount sufficient to qualify also all such daughters to vote at a municipal election, so many of the daughters in the order mentioned for sons in subsection 4 as the amount at which the farm is assessed, if equally divided between the father, mother and the sons and daughters, would be sufficient to qualify, are entitled to be entered on the roll as farmers' daughters. *New.*

Right of  
farmer's  
sister to  
vote

(8) A farmer's sister has the same right to be entered on the roll as if she were jointly assessed for the farm with the owner, but she shall not be entered thereon as a farmer's sister unless the amount at which the farm is assessed is sufficient, if equally divided between them and they were jointly assessed for it, to qualify both to vote at a municipal election.

Right of  
more than  
one farmer's  
sister to  
vote

(9) In case more than one farmer's sister has the right under subsection 8 to be entered on the roll with the owner, and the farm is not assessed for an amount sufficient to qualify all such farmer's sisters to vote at a municipal election, so many of the farmer's sisters in the order mentioned for sons in subsection 4 as the amount at which the farm is assessed, if equally divided between the owner and the farmer's sisters, would be sufficient to qualify, are entitled to be entered on the roll as farmer's sisters.

Occasional  
absence not  
to disqualify

(10) Occasional or temporary absence from the farm for a time or times not exceeding in the whole six of the twelve months does not disentitle a farmer's son, farmer's daughter or farmer's sister to be entered on the roll. R.S.O. 1960, c. 23, s. 24 (8-10).

Assessor to  
be guided by  
index book  
R.S.O. 1960,  
c. 368

**19.** Where the index book required by section 54 of *The Separate Schools Act* is prepared, an assessor shall be guided thereby in ascertaining who have given the notices that are by law necessary in order to entitle supporters of Roman Catholic separate schools to exemption from the public school tax. R.S.O. 1960, c. 23, s. 25.



**20.** An assessor, where the entry in the index book mentioned in section 19 does not show a ratepayer to be a supporter of separate schools, shall accept the statement of the ratepayer, or a statement made on his behalf and by his authority, and not otherwise, that he is a Roman Catholic, as sufficient *prima facie* evidence for placing such person on the assessment roll as a separate school supporter, or if the assessor knows personally any ratepayer to be a Roman Catholic, this is also sufficient for placing such person on the assessment roll as a separate school supporter. R.S.O. 1960, c. 23, s. 26, *amended*.

**21.—(1)** The Assessment Review Court shall hear and determine all complaints with regard to persons alleged to be wrongfully placed upon or omitted from the roll as public school supporters or as Roman Catholic separate school supporters, and any person so complaining or any ratepayer or school board may give notice in writing to the person whose name appears on the assessment notice as the person giving the notice on behalf of the municipality of such complaint, and the provisions of this Act as to giving notice of complaints against the assessment roll and proceedings for the trial thereof apply to complaints under this section except that the notice of complaint may be given at any time on or before the 14th day of October or the last day for appealing to the court whichever is the later. R.S.O. 1960, c. 23, s. 27 (1); 1961-62, c. 6, s. 3; 1967, c. 4, s. 1 (1), *amended*.

(2) Liability in respect of public or separate school support shall be determined in accordance with the circumstances existing at the time the notice of complaint was given. R.S.O. 1960, c. 23, s. 27 (2).

(3) Notwithstanding subsection 1, if the notice of complaint is received more than thirty days before the last day for giving the notice under subsection 1, the person to whom the notice has been given under subsection 1 shall prepare and deliver to the clerk of the municipality, on or before the last day for giving the notice of complaint, a revised assessment notice showing liability in accordance with the circumstances existing at the time the notice of complaint was given, which notice shall be sent by the clerk, with the notice of the sitting of the court to consider the complaint, to the owner or tenant to be assessed, to the owner or tenant appearing on the assessment roll and to the complainant, and the court shall amend the roll in accordance with such revised assessment notice unless one of the parties concerned or his agent appears at the hearing and objects thereto, in which event the court shall determine the matter as provided in subsection 1. R.S.O. 1960, c. 23, s. 27 (3); 1967, c. 4, s. 1 (2), *amended*.

Notice to be  
given of  
assessment  
as public or  
separate  
school  
supporter

**22.—**(1) In the case of a municipality in which there are supporters of a Roman Catholic separate school therein, or contiguous thereto, there shall be printed in conspicuous characters, or written across or on the assessor's notice to every ratepayer provided for by section 40 in addition to the proper entry heretofore required to be made in the column respecting the school tax, the following words: "*Your are assessed as a Separate School supporter*" or "*You are assessed as a Public School supporter*", as the case may be; or these words may be added to the notice to the ratepayer.

Notice to be  
given of  
change in  
assessment  
as public or  
separate  
school  
supporter

(2) Where a ratepayer, who was in the next preceding year assessed as a public school supporter, is being assessed as a separate school supporter or where a ratepayer, who was in the next preceding year assessed as a separate school supporter, is being assessed as a public school supporter, it is the duty of the assessor to give, in addition to all other notices, a written or printed notice to the ratepayer that the change is being made. R.S.O. 1960, c. 23, s. 28, *amended*.

Yearly  
census of  
inhabitants

**23.—**(1) The assessment commissioner shall cause a yearly census to be taken of the inhabitants of every municipality of the region for which he is the assessment commissioner according to the following age groups:

Group	Age	Group	Age	Group	Age
1.—3	and under	5.—8	and 9	9.—16	to 19
2.—4		6.—10	to 13	10.—20	to 59
3.—5		7.—14		11.—60	to 64
4.—6	and 7	8.—15		12.—65	to 69
				13.—70	and over.

R.S.O. 1960, c. 23, s. 29 (1), *amended*.

Register  
of census

(2) The assessment commissioner shall cause the census to be entered in a register, which shall show the population in the age groups as required under subsection 1, and such register shall be according to the form and include the particulars prescribed by the Department.

Taking and  
return of  
census

(3) The census shall be taken yearly on or before the 30th day of September and a summary thereof showing the total number of inhabitants according to the age groups set forth in subsection 1 shall be returned by the assessment commissioner to the clerk of the municipality not later in the same year than the 1st day of October. 1966, c. 10, s. 6, *amended*.

Owner-  
occupied  
land

**24.—**(1) Land occupied by the owner shall be assessed against him.

(2) Unoccupied land the owner of which is resident in the municipality shall be assessed against him. Unoccupied land of resident

(3) Land owned by a resident in the municipality and occupied by any person other than the owner shall be assessed against the owner and the tenant. Land of resident occupied by tenant

(4) Occupied land owned by a person who is not a resident in the municipality shall be assessed against the owner, if known, and against the tenant. R.S.O. 1960, c. 23, s. 32 (1-4). Occupied land owned by non-resident

(5) Unoccupied land owned by non-residents shall be assessed in the same manner as the land of residents and, where the name of the owner cannot be ascertained, the assessor shall insert the word "non-resident" in the assessment roll for the name of the owner opposite the description of the land. R.S.O. 1960, c. 23, s. 32 (5), *amended*. Unoccupied land of non-residents

(6) Where land is owned by more persons than one, and any one of the owners is not resident in the municipality, Joint owners, resident and non-resident

(a) if the land is occupied by any person other than the owners, it shall be assessed against the tenant and against such of the owners as are known; and

(b) if occupied by any of the owners or if unoccupied, it shall be assessed against all the owners who are known.

(7) Where the land is assessed against a tenant under subsection 4 or 6, the tenant, for the purpose of imposing and collecting taxes upon and from the land, shall be deemed to be the owner. R.S.O. 1960, c. 23, s. 32 (6, 7). Tenant, when to be deemed owner

(8) Land held by a trustee, guardian, executor or administrator shall be assessed against him as owner or tenant thereof, as the case may require, in the same manner as if he did not hold the land in a representative capacity; but the fact that he is a trustee, guardian, executor or administrator shall, if known, be stated in the roll, and such trustee, guardian, executor or administrator is only personally liable when and to such extent as he has property as such trustee, guardian, executor or administrator, available for payment of such taxes. R.S.O. 1960, c. 23, s. 32 (8), *amended*. Land held by trustees, etc.

**25.** The real estate of any transportation or transmission company shall be considered as land of a resident in the municipality although the company does not have an office in the municipality. R.S.O. 1960, c. 23, s. 33. Land of transportation or transmission company



Assessment  
of Crown  
lands

**26.**—(1) Notwithstanding paragraph 1 of section 3, the tenant of land owned by the Crown where rent or any valuable consideration is paid in respect of such land and the owner of land in which the Crown has an interest and the tenant of such land where rent or any valuable consideration is paid in respect of such land shall be assessed in respect of the land in the same way as if the land was owned or the interest of the Crown was held by any other person.

(a) For the purposes of this subsection,

- (i) “tenant”, in addition to its meaning under section 1, also includes any person who uses land belonging to the Crown as, or for the purposes of, or in connection with, his residence, irrespective of the relationship between him and the Crown with respect to such use,
- (ii) “residence” means a building or part of a building used as a domestic establishment and consisting of two or more rooms in which persons usually sleep and prepare and serve meals,
- (iii) “rent or any valuable consideration” shall be deemed to have been paid, in the case of an employee using land belonging to the Crown as a residence, where there is a reduction in or deduction from the salary, wages, allowances or emoluments of the employee because of such use or where such use is taken into consideration in determining the employee’s salary, wages, allowances or emoluments.  
R.S.O. 1960, c. 23, s. 34 (1), *amended*.

Assessment  
of Indian  
lands

(2) The tenant of land held in trust for a band or body of Indians who is not a member of such band or body where rent or any valuable consideration is paid in respect of such land shall be assessed in respect of the land in the same way as if the land was owned or held by any other person. R.S.O. 1960, c. 23, s. 34 (3).

Tenant's  
interests  
may be  
sold

(3) In addition to the liability of every person assessed under subsection 1 or 2 to pay the taxes assessed against him, the interest in such land, if any, of every person other than the Crown and the band or body of Indians for which it is held in trust or any member thereof is subject to the special lien on land for taxes given by *The Municipal Act* and is liable to be sold or vested in the municipality for arrears of taxes. R.S.O. 1960, c. 23, s. 34 (4), *amended*.

R.S.O. 1960,  
c. 249



(4) This section does not apply to the interest of a timber licensee, lessee, grantee or concessionaire in a licence, lease or agreement issued under *The Crown Timber Act*, or to any right in timber cut or to be cut by the holder of, or party to, such licence, lease or agreement, or to such improvements or equipment as lumber camps, tote roads, telephone lines, hoists, logging railways, dams or booms that may be used only temporarily in connection with logging or lumbering operations conducted under such licence, lease or agreement. 1960-61, c. 4, s. 3.

Application  
to timber  
licensees,  
etc.  
R.S.O. 1960,  
c. 83

**27.**—(1) Subject to this section, land shall be assessed at its market value.

Assessment  
of land

(2) Subject to subsection 3, the market value of land assessed is the amount that the land might be expected to realize if sold in the open market by a willing seller to a willing buyer. R.S.O. 1960, c. 23, s. 35 (1, 2), *amended*.

Market  
value

(3) For the purposes of subsection 2, in ascertaining the market value of farm lands used only for farm purposes by the owner thereof or used only for farm purposes by a tenant of such an owner and buildings thereon used solely for farm purposes, including the residence of the owner or tenant and of his employees and their families on the farm lands, consideration shall be given to the market value of such lands and buildings for farming purposes only, and in determining such market value consideration shall not be given to sales of lands and buildings to persons whose principal occupation is other than farming. R.S.O. 1960, c. 23, s. 35 (3); 1960-61, c. 4, s. 4 (1); 1961-62, c. 6, s. 4 (1); 1962-63, c. 7, s. 5 (1), *amended*.

Farm lands  
and  
buildings

(4) Where the owner of farm lands entitled to the benefit of subsection 3 dies or retires, the market value of the lands and buildings in respect of which subsection 3 applies shall be ascertained in the manner provided in subsection 3 in assessing such lands during the period the lands are held by him after his retirement or held by his estate after his death, but in no case beyond the two years immediately following the owner's death or retirement unless such lands are occupied by the surviving spouse of the deceased owner or by the retired owner. 1960-61, c. 4, s. 4 (2); 1961-62, c. 6, s. 4 (2), *amended*.

Where  
owner dies  
or retires

(5) When an appeal has been taken in respect of the assessment of farm lands mentioned in subsection 3 from the decision of the Assessment Review Court, the assessment as finally determined on appeal shall remain fixed in respect of the same lands and buildings for a period of two years after

Effect of  
assessment  
determined  
on appeal

the year in respect of which such appeal was taken so long as the lands and buildings are owned by a person whose principal occupation is farming. 1962-63, c. 7, s. 5 (2), *amended*.

Reforested  
lands

(6) Land that has been planted for forestation or reforestation purposes shall not be assessed at a greater value by reason only of such planting.

Woodlands

(7) Land used as woodlands shall not be assessed at a greater value by reason of the presence of the trees thereon nor shall it be assessed at a lesser value by reason of the removal of the trees.

Interpre-  
tation

(8) In subsection 7, "woodlands" means lands having not less than 400 trees per acre of all sizes, or 300 trees measuring over two inches in diameter, or 200 trees measuring over five inches in diameter, or 100 trees measuring over eight inches in diameter (all such measurements to be taken at four and one-half feet from the ground) of one or more of the following kinds: white or Norway pine, white or Norway spruce, hemlock, tamarack, oak, ash, elm, hickory, basswood, tulip (white wood), black cherry, walnut, butternut, chestnut, hard maple, soft maple, cedar, sycamore, beech, black locust, or catalpa, or any other variety that may be designated by order in council, and which lands have been set apart by the owner with the object chiefly, but not necessarily solely, of fostering the growth of the trees thereon and that are fenced and not used for grazing purposes. R.S.O. 1960, c. 23, s. 35 (15-17).

Profits  
from mines

**28.**—(1) The profits from a mine or mineral work shall be assessed by, and the tax leviable thereon shall be paid to, the municipality in which the mine or mineral work is situate, or, in unorganized territory, the school board or boards having jurisdiction over the area in which the mine or mineral work is situate; provided that the assessment on each oil or gas well operated at any time during the year shall be at least \$20.

Business  
assessment

(2) Every person occupying mineral land for the purpose of any business other than mining is liable to business assessment as provided by section 7.

Petroleum  
mineral  
rights

(3) Where in any deed or conveyance of lands heretofore or hereafter made, the petroleum mineral rights in the lands have been or are reserved to the grantor, such mineral rights shall be assessed at their market value.

Tax on mine,  
etc., to be  
approved  
by Depart-  
ment  
R.S.O. 1960,  
c 242

(4) Notwithstanding this section, the tax payable to a municipality upon a mine or mining work liable to taxation under section 3 of *The Mining Tax Act* is subject to the approval of the Department and shall not exceed,

- (a)  $1\frac{1}{2}$  per cent of the amount of the annual profits upon which the tax payable under the said section 3 is based, up to and including \$2,333,333.33; and
- (b)  $2\frac{1}{2}$  per cent of the annual profits upon which the tax payable under the said section 3 is based, that are in excess of \$2,333,333.33.

(5) Notwithstanding paragraph 19 of section 3 but subject to subsection 4, the assessment of profits from a mine or mineral work or mining work under this section shall be deemed to be real property assessment and the taxes payable in accordance with subsection 4 upon such assessment are a lien upon all the lands in the municipality of the person liable for payment of such taxes.

Mine  
assessment  
to be  
required  
as for  
real property

(6) The taxes payable in accordance with subsection 1 or 4 shall be distributed among the bodies that would have received them had such taxes been levied in the usual way and in the same ratio.

Distribution  
of taxes

(7) Where any estate in mines, minerals or mining rights has heretofore or may hereafter become severed from the estate in the surface rights of the same lands, whether by means of the original patent or lease from the Crown, or by any act of the patentee or lessee, his heirs, executors, administrators, successors or assigns, such estates after being so severed shall thereafter be and remain for all purposes of taxation and assessment separate estates notwithstanding the circumstances that the titles to such estates may thereafter be or become vested in one owner. R.S.O. 1960, c. 23, s. 35 (8-14).

Minerals  
and surface  
rights  
becoming  
vested in  
one owner

- (8) The Minister may make regulations,
  - (a) providing for the making of payments to mining municipalities, and providing a formula or method of computing such payments;
  - (b) prescribing the terms and conditions of such payments;
  - (c) prescribing definitions of any word or expression, except the expression "mining municipality", whether or not used in this Act, for the purposes of the regulations;
  - (d) designating municipalities as mining municipalities for the purposes of the regulations;
  - (e) providing, in respect of any matter dealt with in or under the regulations, that the approval of the Minister shall be required.

Regulations,  
payments to  
mining  
municipalities



Idem

(9) Where a municipality receives a payment in any year under the regulations made under subsection 8, it shall not assess or tax the profits of any mine or mineral work under subsection 1 or 4 in that year and the payment shall be distributed as follows:

R.S.O. 1960,  
c. 242

1. The portion computed with reference to the mines profits as calculated under section 3 of *The Mining Tax Act* and set out by the mine assessor in the notice or notices of assessment referred to in section 11 of *The Mining Tax Act* in respect of any or all mines or mineral works located in the municipality shall be distributed in the manner provided in subsection 6.

2. The portion computed with reference to the number of miners residing inside and working outside the municipality shall form part of the general funds of the municipality.

Idem

(10) Notwithstanding subsection 9, where there are no mines profits calculated under section 3 of *The Mining Tax Act*, the payment shall form part of the general funds of the municipality.

Idem

(11) Payments made under subsection 8 shall be paid out of such moneys as may be appropriated therefor by the Legislature. R.S.O. 1960, c. 23, s. 36.

Exemption  
of farm  
lands from  
taxation for  
certain  
expenditures

**29.**—(1) In any municipality where lands held and used as farm lands only and in blocks of not less than five acres by any one person are not benefited to as great an extent by the expenditure of moneys for and on account of public improvements, of the character hereinafter mentioned, in the municipality as other lands therein generally, the council shall annually before the 1st day of March pass a by-law declaring what part, if any, of such lands are exempt or partly exempt from taxation for the expenditures of the municipality incurred for waterworks, fire protection, garbage collection, sidewalks, pavements or sewers, or the lighting, oiling, tarring, treating for dust or watering of the streets, regard being had in determining such exemption to any advantage, direct or indirect, to such lands arising from such expenditures or any of them.

Notice

(2) The clerk shall forthwith notify by registered mail each person affected by the by-law as to what exemption is provided for his lands by the by-law.

Appeal  
against  
by-law

(3) Any person complaining that the by-law does not exempt him or sufficiently exempt him or his lands from taxation may, within fourteen days after the mailing of the notice, notify the clerk of the municipality and the secretary of the Ontario Municipal Board of his intention to appeal



against the provisions of the by-law, or any of them, to the Ontario Municipal Board which has power to alter or vary, any or all of the provisions of the by-law and to determine the matter of complaint in accordance with the spirit and intent of this section.

(4) If the council fails to pass the by-law before the 1st day of March, any person affected may, on or before the 21st day of March, notify the clerk of the municipality and the Minister of his intention to appeal to the Minister, and, upon such an appeal being taken, the Minister may make an order declaring what part, if any, of the lands of the person appealing is exempt or partly exempt from taxation, and such order when approved by the Lieutenant Governor in Council and published in *The Ontario Gazette* shall be deemed to be the by-law of the council as if passed under subsection 1 except that there shall be no appeal therefrom under subsection 3. R.S.O. 1960, c. 23, s. 37 (1, 4), *amended*.

Appeal  
where no  
by-law  
passed

(5) Nothing in this section shall be deemed to prevent or affect any right of appeal against an assessment. R.S.O. 1960, c. 23, s. 37 (6).

Assessment  
appeals not  
affected

**30.**—(1) Section 29 applies to a police village so that farm lands situate therein may be exempted or partly exempted from taxation in the same manner, to the same extent, and for the purposes mentioned in that section.

Exemption  
of farm  
lands in  
police  
villages

(2) The trustees or board of trustees of a police village have power to and shall pass by-laws as provided for in section 29 and forthwith after passing the by-law shall furnish a certified copy thereof to the clerk of the township or townships in which the police village or any part thereof is situate, and all notices to be given under that section shall be given to the trustees or board of trustees of the police village instead of to the clerk of the municipality.

Exemption  
by-law  
to be passed  
by trustees  
of police  
village

(3) The trustees or board of trustees of a police village shall notify the clerk of the township or townships, in which the police village or any part thereof is situate, of any decision of the Minister or the Ontario Municipal Board in respect of lands in the police village made under section 29 forthwith after it is received. R.S.O. 1960, c. 23, s. 38 (1-3), *amended*.

Notice of  
by-law  
and of  
decisions  
of judge to  
be given to  
township  
clerk

(4) The provisions of every by-law of a police village passed under the authority of this section, and of every decision of the Minister or the Ontario Municipal Board with respect to such police village, shall be made applicable by the council of the township or townships in which the

Application  
of by-law  
by township  
council in  
striking  
rates

police village or any part thereof is situate in striking the rates to be levied in or for the purposes of the police village. R.S.O. 1960, c. 23, s. 38 (5), *amended*.

Agreement  
for fixed  
assessment  
for golf  
course

**31.**—(1) Any local municipality may enter into an agreement with the owner of a golf course for providing a fixed assessment for the land occupied as a golf course, but not including the part of the land actually occupied by any building or structure or such building or structure, to apply to taxation for general, school and special purposes, but not to apply to taxation for local improvements. R.S.O. 1960, c. 23, s. 39 (1); 1966, c. 10, s. 7 (1).

Duties of  
municipal  
officials:

(2) Where a golf course has a fixed assessment under an agreement under subsection 1,

assessment

(a) the golf course shall be assessed each year as if it did not have a fixed assessment;

taxes

(b) the treasurer shall calculate each year what the taxes would have been on the golf course if it did not have a fixed assessment;

record

(c) the treasurer shall keep a record of the difference between the taxes paid each year and the taxes that would have been paid if the golf course did not have a fixed assessment and shall debit the golf course with this amount each year during the term of the agreement and shall add to such debit on the 1st day of January in each year such interest as may be agreed upon on the aggregate amount of the debit on such date; and

distribution  
of taxes

(d) the taxes paid on the fixed assessment shall be distributed among the bodies for which the municipality is required to levy in the proportion that the levy for each body bears to the total levy.

Agreement  
to be  
registered

(3) Every agreement shall be registered in the registry office or land titles office, as the case may be, in the county in which the golf course or any part thereof is located. R.S.O. 1960, c. 23, s. 39 (2, 3).

Termination  
of agree-  
ment, as  
to all of  
lands

(4) When an agreement is for any reason terminated as to the whole of the lands in respect of which the fixed assessment is given, the owner shall,

(a) pay to the municipality the amount debited against the golf course, including the amounts of interest debited in accordance with clause *c* of subsection 2; or

- (b) require the municipality to purchase the golf course for an amount equal to the fixed assessment.

(5) When an agreement is for any reason terminated <sup>as to part of lands</sup> as to a part of the land in respect of which the fixed assessment is given, the owner shall,

- (a) pay to the municipality that portion of the amount debited against the golf course, including the amounts of interest debited in accordance with clause *c* of subsection 2, that is attributable to the portion of the golf course in respect of which the agreement is terminated; or
- (b) require the municipality to purchase the part of the golf course in respect of which the agreement is terminated for an amount equal to the fixed assessment that is attributable to such part.

(6) Where a golf course has a fixed assessment under an <sup>Agreement terminated when land ceases to be used as golf course</sup> agreement under subsection 1, the agreement shall terminate as to the whole or any part of the land in respect of which the fixed assessment is given when the whole or any such part thereof ceases to be occupied for the purposes of a golf course.

(7) Any agreement may be terminated on the 31st day of <sup>Termination of agreement</sup> December in any year upon the owner of the golf course giving six months notice of such termination in writing to the municipality.

(8) Any dispute between the municipality and the owner <sup>Dispute</sup> of the golf course in relation to an agreement or this section shall be settled by the Ontario Municipal Board, and the decision of the Board is final. 1966, c. 10, s. 7 (2).

**32.**—(1) The property by subclause *v* of clause *l* of section 1 declared to be “land” that is owned by companies or persons <sup>Assessment of lands of water, heat, light, power and transportation companies</sup> supplying water, heat, light and power to municipalities and the inhabitants thereof, and companies and persons operating transportation systems and companies or persons distributing by pipe line natural gas, manufactured gas or liquefied petroleum gas or any mixture of any of them shall, whether situate or not situate upon a highway, street, road, lane or other public place, when and so long as in actual use, be assessed at its market value in accordance with section 27. R.S.O. 1960, c. 23, s. 40 (1), *amended*.

(2) This section does not apply to a pipe line as defined in <sup>Application of section</sup> section 33.

Assessment  
of works  
extending  
into two  
or more  
municipalities

(3) Where the property of any such company or person extends through two or more municipalities, the portion thereof in each municipality shall be separately assessed therein at its value as an integral part of the whole property. R.S.O. 1960, c. 23, s. 40 (2, 3).

Assessment  
of structures, rails,  
etc., of  
transportation system

(4) Notwithstanding any other provisions of this Act, the structures, substructures, superstructures, rails, ties, poles and wires of such a transportation system are liable to assessment and taxation in the same manner and to the same extent as those of a steam railway are under section 38 and not otherwise. R.S.O. 1960, c. 23, s. 40 (5).

Interpre-  
tation

**33.—**(1) In this section,

1968-69,  
o. ...

(a) "gas" means gas as defined in *The Energy Act*, 1968-69;

(b) "oil" means crude oil or liquid hydrocarbons or any product or by-product thereof;

(c) "pipe line" means, subject to subsection 4, a pipe line for the transportation or transmission of gas that is designated by the owner as a transmission pipe line and a pipe line for the transportation or transmission of oil, and includes,

(i) all valves, couplings, cathodic protection apparatus, protective coatings and casings,

(ii) all haulage, labour, engineering and overheads in respect of such pipe line,

(iii) any section, part or branch of any pipe line,

(iv) any easement or right of way used by a pipe line company, and

(v) any franchise or franchise right,

but does not include a pipe line or lines situate wholly within an oil refinery, oil storage depot, oil bulk plant or oil pipe line terminal;

(d) "pipe line company" means every person, firm, partnership, association or corporation owning or operating a pipe line all or any part of which is situate in Ontario. R.S.O. 1960, c. 23, s. 41 (1); 1966, c. 10, s. 8 (1).



(2) On or before the 1st day of July in each year, the pipe line company shall notify the assessment commissioner of each municipality of the age, length and diameter of all its transmission pipe lines located in the municipality as of the 1st day of June of that year. 1966, c. 10, s. 8 (2), *amended*. <sup>Notice to municipalities</sup>

(3) All disputes as to whether or not a gas pipe line is a transmission pipe line shall, on the application of any interested party, be decided by the Ontario Energy Board and its decision is final. <sup>Disputes</sup>

(4) Notwithstanding any other provisions of this Act, but subject to subsection 6, a pipe line shall be assessed for taxation purposes at the following rates: <sup>Assessment of pipe line</sup>

#### OIL TRANSMISSION PIPE LINE

Size of Pipe		Assessment per Foot of Length
$\frac{3}{4}$ " to 1" . . .	Nominal Inside Diameter . . .	\$ 1.20
$1\frac{1}{4}$ " to $1\frac{1}{2}$ " . .	" " " . . .	1.45
2" and $2\frac{1}{2}$ " . .	" " " . . .	1.70
3" . . . . .	" " " . . .	2.20
4" and $4\frac{1}{2}$ " . .	" " " . . .	2.70
5" and $5\frac{5}{8}$ " . .	" " " . . .	3.20
6" and $6\frac{5}{8}$ " . .	" " " . . .	3.70
8" . . . . .	" " " . . .	5.90
10" . . . . .	" " " . . .	6.80
12" . . . . .	" " " . . .	8.55
14" . . . . .	Outside Diameter . . . . .	9.20
16" . . . . .	" " . . . . .	10.35
18" . . . . .	" " . . . . .	11.45
20" . . . . .	" " . . . . .	12.45
22" . . . . .	" " . . . . .	13.75
24" . . . . .	" " . . . . .	14.80
26" . . . . .	" " . . . . .	15.70
28" . . . . .	" " . . . . .	16.75
30" . . . . .	" " . . . . .	17.70
32" . . . . .	" " . . . . .	18.65
34" . . . . .	" " . . . . .	19.50
36" . . . . .	" " . . . . .	20.35
38" . . . . .	" " . . . . .	21.35

#### FIELD AND GATHERING PIPE LINE

$\frac{3}{4}$ " to 1" . . .	Nominal Inside Diameter . . .	\$ .90
$1\frac{1}{4}$ " to $1\frac{1}{2}$ " . .	" " " . . .	1.09
2" and $2\frac{1}{2}$ " . .	" " " . . .	1.31
3" . . . . .	" " " . . .	1.69
4" and $4\frac{1}{2}$ " . .	" " " . . .	2.10
5" and $5\frac{5}{8}$ " . .	" " " . . .	2.47
6" and $6\frac{5}{8}$ " . .	" " " . . .	2.89
8" . . . . .	" " " . . .	4.65
10" . . . . .	" " " . . .	5.44
12" . . . . .	" " " . . .	6.90

## GAS TRANSMISSION PIPE LINE

Size of Pipe		Assessment per foot of Length
3/4" to 1" . . .	Nominal Inside Diameter . . .	\$ 1.20
1 1/4" to 1 1/2" . . .	" " "	1.45
2" and 2 1/2" . . .	" " "	1.75
3" . . . . .	" " "	2.25
4" and 4 1/2" . . .	" " "	2.80
5" and 5 5/8" . . .	" " "	3.30
6" and 6 5/8" . . .	" " "	3.85
8" . . . . .	" " "	6.20
10" . . . . .	" " "	7.25
12" . . . . .	" " "	9.20
14" . . . . .	Outside Diameter . . . . .	10.00
16" . . . . .	" " . . . . .	11.40
18" . . . . .	" " . . . . .	12.75
20" . . . . .	" " . . . . .	14.00
22" . . . . .	" " . . . . .	15.65
24" . . . . .	" " . . . . .	17.00
26" . . . . .	" " . . . . .	18.25
28" . . . . .	" " . . . . .	19.70
30" . . . . .	" " . . . . .	21.10
32" . . . . .	" " . . . . .	22.50
34" . . . . .	" " . . . . .	23.80
36" . . . . .	" " . . . . .	25.15
38" . . . . .	" " . . . . .	26.70

R.S.O. 1960. c. 23, s. 41 (4, 5), *amended*.Adjustment  
of assess-  
ment

(5) The assessment of pipe lines in each municipality determined under subsection 4 shall be adjusted by the application of the latest equalization factor provided by the Department. 1965, c. 6, s. 3 (1).

Deprecia-  
tion of pipe  
lines

(6) A pipe line shall be depreciated at the rate of 5 per cent of the assessed value of the pipe line every three years from the year of installation, with a maximum depreciation of 55 per cent. 1966, c. 10, s. 8 (3).

Pipe lines  
removed  
and installed  
in another  
location

(7) A pipe line removed from one location and reinstalled in another location shall, where depreciation is applicable, continue to be depreciated at the foregoing rates as though remaining in its original location.

Pipe lines  
abandoned

(8) A pipe line that has been abandoned in any year ceases to be liable for assessment effective with the assessment next following the date of abandonment. R.S.O. 1960, c. 23, s. 41 (8, 9).

Reduction  
of assess-  
ment on  
pipe line

(9) Where a pipe line has been constructed and used for the transportation of oil or gas and ceases to be so used by reason of an order or regulation of an authority having jurisdiction in that behalf, other than the taxing authority,

and an application to the proper authority for permission to abandon such pipe line has been refused, the assessment of such pipe line shall be reduced by 20 per cent so long as it is not used for the transportation of oil or gas. 1966, c. 10, s. 8 (4).

(10) Where a pipe line is located on, in, under, along or across any highway or any lands exempt from taxation under this or any special or general Act, the pipe line is nevertheless liable to assessment and taxation in accordance with this section. Liability to taxation of pipe line on exempt property

(11) Notwithstanding the other provisions of this Act or any other special or general Act, a pipe line liable for assessment and taxation under this section is not liable for assessment and taxation in any other manner for municipal purposes, including local improvements, property and business taxes; but all other land and buildings of the pipe line company liable for assessment and taxation under this or any other special or general Act continue to be so liable. Tax liability

(12) Where a pipe line extends through two or more municipalities, only the portion or portions thereof in each municipality are liable for assessment and taxation in that municipality. Assessment of pipe line extending into two or more municipalities

(13) Where a pipe line is placed on a boundary between two municipalities or so near thereto as to be in some places on one side and in other places on the other side of the boundary line or on or in a road that lies between two municipalities, although it may deviate so as in some places to be wholly or partly within either of them, such pipe line shall be assessed in each municipality for one-half of the amount assessable against it under this section. Pipe lines on municipal boundaries

(14) The assessment of a pipe line under this section shall be deemed to be real property assessment and the taxes payable by a pipe line company on the assessment of a pipe line under this section are a lien on all the lands of such company in the municipality. R.S.O. 1960, c. 23, s. 41 (10-14). Real property assessment

(15) The rates set out in subsection 4 shall be reviewed by the Minister in the year 1971 and every third year thereafter, and in any such year the Lieutenant Governor in Council may by regulation amend or re-enact the table of rates set out in subsection 4. R.S.O. 1960, c. 23, s. 41 (15); 1965, c. 6, s. 3 (2). Review of rates

**34.** Except as provided by subsection 14 of section 8, where any structure, pipe, pole, wire or other property is erected or placed upon, in, over, under or affixed to any high- Pipes, poles, wires, etc., on boundary lines

way forming the boundary line between two local municipalities, or so that such structure, pipe, pole, wire or property is in some places on one side and in other places on the other side of the boundary line, or is on a highway forming the boundary line between two local municipalities although it may deviate so as in some places to be wholly or partly within either of them, it shall be assessed in each municipality for one-half of the whole assessable value in both municipalities taken together. R.S.O. 1960, c. 23, s. 42.

Interpre-  
tation

**35.—**(1) In this section,

(a) "commission" means the council of a municipal corporation, or a commission or trustees or other body, operating a public utility for or on behalf of the corporation and includes a municipal parking authority established under any general or special Act;

R.S.O. 1960,  
c. 98

(b) "public utility" means a public utility as defined in *The Department of Municipal Affairs Act* and includes parking facilities on land owned by a municipal corporation or by a municipal parking authority established under any general or special Act. R.S.O. 1960, c. 23, s. 43 (1).

Property  
deemed  
vested in  
commission

(2) For the purposes of this section, land and buildings owned by and vested in a municipal corporation and used for the purposes of a public utility shall be deemed to be owned by and vested in the commission operating the public utility. R.S.O. 1960, c. 23, s. 43 (2); 1967, c. 4, s. 2.

Annual pay-  
ments to  
municipi-  
palities

(3) Every commission shall pay in each year, to any municipality in which are situated lands or buildings owned by and vested in the commission, the total amount that all rates, except, subject to subsections 4 and 5, rates on business assessment, levied on the assessment for real property that is used as a basis for computing business assessment in that municipality for taxation purposes based on the assessed value of the land according to the average value at which lands are assessed in the municipality and the assessed value of such buildings, would produce. R.S.O. 1960, c. 23, s. 43 (3); 1962-63, c. 7, s. 6, *amended*.

*Idem*

(4) The commission shall also pay the amount that the current rates on business assessment on the lands or buildings referred to in subsection 3, not including any lands or buildings referred to in subsection 5, would produce based on the applicable percentage of the assessed value provided for in subsection 3.



(5) The commission shall also pay the amount that the <sup>Idem</sup> current rates on business assessment would produce on lands and buildings owned or occupied by the commission for carrying on the business of selling by retail electrical goods, supplies or appliances.

(6) Notwithstanding section 62 of *The Local Improvement Act*, the commission shall pay local improvement assessments. <sup>Local improvements</sup>  
R.S.O. 1960, c. 23, s. 43 (4-6). <sup>R.S.O. 1960, c. 223</sup>

(7) The payments received under subsections 3, 4 and 5 shall be credited by the municipality to the general fund of the municipality. <sup>Credit to municipal general fund</sup>  
R.S.O. 1960, c. 23, s. 43 (7); 1966, c. 10, s. 9.

(8) Subject to subsections 3, 4 and 10, the property on which payment is to be made under subsections 3, 4 and 5 shall be assessed according to this Act, and the provisions of this Act respecting appeals apply. <sup>Mode of assessment, appeals</sup>

(9) The valuation of properties assessed under this section shall be included when equalizing assessment or apportioning levies for any purpose. <sup>Valuation to be included in equalizing assessment</sup>

(10) In making the assessment referred to in subsection 8, there shall be no assessment of machinery whether fixed or not nor of the foundation on which it rests, works, structures other than buildings referred to in subsection 3 or 5, substructures, superstructures, except where a substructure or superstructure forms an integral part of a building referred to in subsection 3 or 5, rails, ties, poles, towers, lines nor of any of the things excepted from exemption from taxation by paragraph 17 of section 3 nor of other property, works or improvements not referred to in subsection 3 or 5, nor of an easement or the right or use of occupation or other interest in land not owned by the commission. <sup>Exemptions</sup>

(11) Nothing in this section exempts from taxation any part of any works, structures, substructures or superstructures when occupied by a tenant or lessee. <sup>Application</sup>

(12) Notwithstanding subsection 10, telephone companies assessed under this section shall be assessed to the same extent as telephone companies are assessed under sections 8 to 11. <sup>Municipal telephone companies</sup>

(13) This section applies notwithstanding any other provision in this Act or any other general or special Act or any agreement heretofore made, and any agreement heretofore made under which a commission pays taxes, or money in lieu of taxes or for municipal services, is void. R.S.O. 1960, c. 23, s. 43 (8-13). <sup>Application of section</sup>

Collection  
of payments  
R.S.O. 1960,  
c. 249

(14) The provisions of this Act and *The Municipal Act* with respect to the collection of taxes apply *mutatis mutandis* to the payments required to be made by a commission under this section. 1961-62, c. 6, s. 5, *amended*.

Bridges  
and tunnels  
over inter-  
national  
boundary  
line

**36.** In the case of any bridge or tunnel liable to assessment that belongs to or is in the possession of any person or corporation, and that crosses a river forming the boundary between Ontario and any other country or province, the part of such structure within Ontario shall be valued as an integral part of the whole and on the basis of the valuation of the whole, and at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises and subject to similar conditions and burdens, but subject to the provisions and basis of assessment set forth in subsection 1 of section 32. R.S.O. 1960, c. 23, s. 44.

Bridges and  
tunnels  
between  
municipalities

**37.** Any bridge or tunnel belonging to or in possession of any person or corporation between two municipalities in Ontario shall be valued as an integral part of the whole and on the basis of valuation of the whole. R.S.O. 1960, c. 23, s. 45.

Railway  
companies  
to furnish  
certain  
statements  
to municipalities

**38.—(1)** Every railway company shall transmit annually on or before the 1st day of February to the clerk of every municipality in which any part of the roadway or other real property of the company is situate, a statement showing,

- (a) the quantity of land occupied by the roadway, and the actual value thereof (according to the average value of land in the locality) as rated on the assessment roll of the previous year;
- (b) the vacant land not in actual use by the company and the value thereof;
- (c) the quantity of land occupied by the railway and being part of the highway, street, road or other public land (but not being a highway, street or road that is merely crossed by the line of railway) and the assessable value as hereinafter mentioned of all the property belonging to or used by the company upon, in, over, under or affixed to it;
- (d) the real property, other than that referred to in clauses *a*, *b* and *c*, in actual use and occupation by the company, and its assessable value as hereinafter mentioned,

and where the clerk receives the statement he shall forward it to the assessment commissioner.

(2) The land and property under subsection 1 shall be assessed as follows, Assessment  
of railway  
land

- (a) the roadway or right of way at the actual value thereof according to the average value of land in the locality; but not including the structures, substructures and superstructures, rails, ties, poles and other property thereon;
- (b) the vacant land, at its value as other vacant lands are assessed under this Act;
- (c) the structures, substructures, superstructures, rails, ties, poles and other property belonging to or used by the company (not including rolling stock and not including tunnels or bridges in, over, under or forming part of any highway) upon, in, over, under or affixed to any highway, street or road (not being a highway, street or road merely crossed by the line of railway) at their actual cash value as they would be appraised upon a sale to another company possessing similar powers, rights and franchises, regard being had to all circumstances adversely affecting the value including the non-user of such property;
- (d) the real property not designated in clauses *a*, *b* and *c* in actual use and occupation by the company, at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises. R.S.O. 1960, c. 23, s. 46 (1, 2), *amended*.

(3) Notwithstanding any other provision in this Act, the structures, substructures, superstructures, rails, ties, poles, wires and other property on railway lands and used exclusively for railway purposes or incidental thereto (except stations, freight sheds, offices, warehouses, elevators, hotels, heating plants, round houses and machine, repair and other shops) shall not be assessed, but heating plants shall be exempt from assessment to the extent that the amount of steam or heat is used in relation to the cleaning or heating of rolling stock. R.S.O. 1960, c. 23, s. 46 (3); 1962-63, c. 7, s. 7 (1). Rails, ties,  
poles, sub-  
structures,  
etc., not  
assessable

(4) The assessment commissioner shall deliver at, or transmit by mail to, any station or office of the company a notice, addressed to the company, of the total amount at which he has assessed the land and property of the company in the municipality showing the amount of each description of property mentioned in the above statement of the company, and the statement and notice respectively shall be held to be the assessment return and notice of assessment required by sections 14 and 40. R.S.O. 1960, c. 23, s. 46 (4), *amended*. Notice of  
assessment



Exemption  
from other  
assessments

(5) A railway company assessed under this section is exempt from assessment in any other manner for municipal purposes except for local improvements and except for business assessment in respect of hotels under section 7 and business assessment upon the portion of a heating plant that is in the proportion that the amount of the heat produced by such plant that is sold for the purposes of a hotel or for a purpose not exclusively a railway purpose or incidental thereto bears to the total heat produced by such plant in any year. R.S.O. 1960, c. 23, s. 46 (5); 1962-63, c. 7, s. 7 (2).

Quinquen-  
nial railway  
assessment

**39.** When an assessment has been made under section 38, the amount thereof in the roll as finally revised and corrected for the year is the amount for which the company shall be assessed for the next following four years in respect of the land and property included in such assessment, but at any time before the return of the assessment roll in any year,

- (a) the amount may be reduced by deducting therefrom the value of any land or property included in such assessment that has ceased to belong to the company; and
- (b) the amount may be increased by adding thereto the value of any additional land or property not included in such assessment and the value or increase in value of any land or property of the company that is erected, altered or enlarged and the value or increase in value of any land or property or portion thereof that has ceased to be exempt from taxation. 1962-63, c. 7, s. 8.

Notice of  
assessment

**40.—(1)** The assessment commissioner or an assessor, shall, at least fifteen days prior to the completion of the assessment roll, deliver in the manner provided in this section to every person named therein, except persons entered on the roll under section 18, a notice in a form prescribed by the regulations of the sum or sums for which such person has been assessed and such other particulars as are mentioned in the prescribed form, and shall enter in the roll opposite the name of the person the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery. 1966, c. 10, s. 10, amended.

Delivery  
of notice,  
residents

(2) When the person assessed is resident in the municipality, the notice shall be delivered by leaving it at his residence or place of business or by mailing it addressed to him at his residence or place of business.




(3) When the person assessed is not resident in the municipality, the notice shall be delivered by mailing it addressed to him at his last known address. R.S.O. 1960, c. 23, s. 48 (2, 3). <sup>non-residents</sup>

(4) When a person assessed furnishes the assessment commissioner with a notice in writing giving the address to which the notice of assessment may be delivered to him and requesting that the notice be delivered to such address, the notice of assessment shall be so delivered, and such notice stands until revoked in writing. R.S.O. 1960, c. 23, s. 48 (4), *amended*. <sup>Notice of address</sup>

(5) The assessment commissioner or an assessor shall deliver with the notice required by subsection 1, or publish in a newspaper having general circulation in the municipality in which the land assessed is situated, a notice setting forth, <sup>Information notice</sup>

- (a) the last day for appealing the assessment;
- (b) the times and places where the assessment roll may be examined and discussed with the assessment commissioner or an assessor;
- (c) any significant and unusual change in the amount of the assessment; and
- (d) any other information which, in the opinion of the assessment commissioner, is desirable,

but any failure to send such notice does not affect the validity of any assessment. 

**41.** Notwithstanding the delivery or transmission of any notice provided for by section 40, the assessment commissioner at any time before the time fixed for the return of the assessment roll may correct any error in any assessment and alter the roll accordingly, and he shall do so upon notice being given to him of any error, and, upon so correcting or altering any assessment, he shall deliver or transmit to the person assessed an amended notice. R.S.O. 1960, c. 23, s. 49, *amended*. <sup>Correction of errors in assessment roll</sup>

**42.—(1)** If at any time it appears to any officer of the municipality that land liable to assessment has been omitted from the collector's roll in whole or in part for the current year or for either or both of the next two preceding years, he shall report the omission to the clerk of the municipality; thereupon, or if the omission comes to the knowledge of the clerk of the municipality in any other manner, the clerk shall enter such land on the collector's roll as well for the arrears <sup>Where land omitted from collector's roll</sup>

of the preceding year or years, if any, as for the tax on the current year, and the valuation of the land shall be the average of the three previous years, if assessed for such three years, but, if not so assessed, the clerk shall require the assessment commissioner for the current year to value the land, and it is the duty of the assessment commissioner to do so when required, and to certify the valuation in writing to the clerk. R.S.O. 1960, c. 23, s. 52 (1), *amended*.

Omissions  
of business  
assessment

(2) If at any time it appears to any officer of the municipality that any business assessment has been omitted in whole or in part from the assessment roll for the current year or for either or both of the next two preceding years, he shall report the omission to the clerk of the municipality; thereupon, or if the omission to assess comes to the knowledge of the clerk in any other manner, the clerk shall enter such business assessment on the assessment roll from which such assessment has been omitted, and as well for the preceding year as for the current year shall enter on the collector's roll the taxes payable in respect thereto, but in respect to any assessment for a preceding year or years the taxes payable in respect thereto shall be calculated at the rates of taxation levied for such year or years.

Notice  
and  
appeals

(3) Where the clerk performs any of the duties required by this section, he shall, before the assessment is added to the collector's roll under subsection 1 or to the assessment roll under subsection 2, deliver to or send by registered mail to the person so taxed a notice setting out the amount of the assessment and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal apply as if the building or land or business had been assessed in the usual way, but for the purposes of an appeal from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the collector's roll under subsection 1 or to the assessment roll under subsection 2, as the case may be. R.S.O. 1960, c. 23, s. 52 (2, 3).

Additions to  
collector's  
roll

**43.—**(1) The clerk of the municipality shall, after the 1st day of January and before the 28th day of November in any year, enter in the collector's roll,

- (a) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building as determined by section 27 that before or after the 1st day of January is erected, altered or enlarged and that after the 1st day of January becomes occupied or reasonably fit for occupancy;

- (b) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building or land or portion thereof that after the 1st day of January ceases to be exempt from taxation or that ceases to be assessed as provided in subsection 3 of section 27;
- (c) the name of any person who after the 1st day of January commences to occupy or use land for any business purpose mentioned in section 7, and the amount of the business assessment with respect thereto, as certified by the assessment commissioner; and
- (d) the increase in value, as certified by the assessment commissioner, of any pipe line that ceases to be entitled to the reduction provided for in subsection 9 of section 33. R.S.O. 1960, c. 23, s. 53 (1); 1966, c. 10, s. 11 (1), *amended*.

(2) Where an entry is made in the collector's roll under this section, the amount of the taxes to be levied thereon shall be a portion of the amount of taxes that would have been levied for the current year if the assessment had been made in the usual way, and that portion shall be in the ratio that the number of months remaining in the current year after the month in which the notice provided for in subsection 4 is delivered or sent bears to the number 12, and shall be entered on the collector's roll and collected in the same manner as if the assessment had been made in the usual way.

(3) Where the amount of a business assessment is entered in the collector's roll under clause *c* of subsection 1, the real property with respect to which such business assessment is computed is, for the number of months remaining in the current year after the month in which the notice provided for in subsection 4 is delivered or sent, liable to taxation at the rate levied under subsection 2 of section 294 of *The Municipal Act*, and the clerk of the municipality shall amend the collector's roll accordingly. R.S.O. 1960, c. 249.

(4) Where an entry is made or is to be made in the collector's roll under this section, the assessment commissioner shall, before the assessment is added to the collector's roll, deliver as provided for notices of assessment in subsections 2 and 3 of section 40 to the person to be taxed a notice setting out the amount of the assessment and, where applicable, the amount of the assessment of real property liable to taxation under subsection 3, and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal lie as if the assessment had been made in



the usual way, but for the purposes of an appeal made from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the collector's roll. R.S.O. 1960, c. 23, s. 53 (4); 1966, c. 10, s. 11 (2), *amended*.

Evidence of  
delivery  
of notice

(5) When a notice has been delivered under subsection 4, the assessment commissioner shall enter in the collector's roll, opposite the name of the person, the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery. 1967, c. 4, s. 3, *amended*.

Distribution

(6) Where taxes are levied under this section,

(a) the amount thereof that, if the taxes had been levied in the usual way, would have been paid to any body, for which the council is required by law to levy rates or raise money, shall be set up in the accounts of the municipality as a credit accruing to that body in the same proportion as the levy for that body bears to the total levy;

R.S.O. 1960,  
co. 330, 362

(b) notwithstanding subsection 3 of section 69 of *The Public Schools Act* and subsection 3 of section 34 of *The Secondary Schools and Boards of Education Act*, the amount credited to a body under clause *a* shall be paid over to such body not later than the 31st day of December in the year in which it was levied and shall be used by such body to reduce the levy for the purposes of such body in the next succeeding year, and, if the amount or any portion thereof is not paid over to such body on or before the 31st day of December in the year in which it was levied, the municipality so in default shall, if demanded by such body, pay interest thereon to such body at the rate of 6 per cent per annum from such date until payment is made.

(c) the balance remaining after the setting up of all credits as provided in clause *a* shall be taken into the general funds of the municipality;

(d) notwithstanding clauses *a* and *b*, where in a high school district a municipality is required under an agreement or an award of a board of arbitrators or the Ontario Municipal Board to pay over to the high school board a fixed annual percentage of the costs of the erection or maintenance of a school or schools,



it is not necessary for the municipality to pay over an amount to the high school board as required by clauses *a* and *b*, but the municipality shall set up a credit of the amounts that would but for this clause have been paid over to the board, which credit shall be used to reduce the levy for the board in the following year. R.S.O. 1960, c. 23, s. 53 (5); 1960-61, c. 4, s. 6; 1968, c. 6, s. 2.

(7) Where taxes are levied under this section, the treasurer shall deliver to each of the bodies entitled to a credit under clause *a* of subsection 6 on or before the 31st day of December in the year in which the taxes were levied a statement sufficient to enable the body to determine the correctness of the credit. R.S.O. 1960, c. 23, s. 53 (6). <sup>Treasurer's statement</sup>

**44.**—(1) The clerk of the municipality shall, after the return of the assessment roll and on or before the 31st day of December in any year, add to the assessment roll, at the end thereof, <sup>Additions to assessment roll</sup>

- (a) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building as determined by section 27 that after the return of the roll is erected, altered or enlarged and as erected, altered or enlarged is occupied or reasonably fit for occupancy;
- (b) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building or land or portion thereof that after the return of the roll ceases to be exempt from taxation or that ceases to be assessed as provided in subsection 3 of section 27; and
- (c) the name of any person who after the return of the roll commences to occupy or use land for any business purpose mentioned in section 7, and the amount of the business assessment with respect thereto, as certified by the assessment commissioner. R.S.O. 1960, c. 23, s. 54 (1), *amended*.

(2) Where real property in any year becomes liable to taxation under subsection 3 of section 43, the clerk of the municipality shall amend accordingly the assessment roll prepared in that year. R.S.O. 1960, c. 23, s. 54 (2). <sup>Amendment to roll</sup>

(3) Where an addition or amendment is made to the assessment roll under this section, the assessment commissioner shall, before the assessment is added to the roll or the roll is amended, deliver as provided for notices of assessment in <sup>Notice and appeals</sup>

subsections 2 and 3 of section 40 to the person assessed a notice setting out the amount of the assessment and, where applicable, the amount of the assessment of real property liable to taxation under subsection 3 of section 43, and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal lie as if the assessment had been made in the usual way, but for the purposes of appeal from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the assessment roll or the roll is amended. R.S.O. 1960, c. 23, s. 54 (3); 1966, c. 10, s. 12 (1), *amended*.

Evidence of  
delivery  
of notice

(4) When a notice has been delivered under subsection 3, the assessment commissioner shall enter in the assessment roll, opposite the name of the person, the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery. 1967, c. 4, s. 4, *amended*.

Last revised  
assessment  
roll, what  
to include

(5) Notwithstanding section 47, where additions or amendments are made to an assessment roll under this section, the last revised assessment roll shall,

- (a) for the purpose of apportioning a tax levy or fixing and levying the rate of taxation in any year, be deemed to include the assessments added or amended under this section; and
- (b) for the purpose of equalizing assessments between municipalities in a county, be deemed to include the assessments added under subsection 1. R.S.O. 1960, c. 23, s. 54 (4).

Assessor to  
make  
inquiries so  
as to prevent  
creation of  
false votes

**45.—(1)** To prevent the creation of false votes, where a person claims to be assessed, or to be entered or named in any assessment roll, or claims that another person should be assessed, or entered or named in such assessment roll, as entitled to be a voter, and an assessor has reason to suspect that the person so claiming, or for whom the claim is made, has not a just right to be so assessed or to be entered or named in the roll as entitled to be a voter, such assessor shall make reasonable inquiries before assessing, entering or naming any such person in the assessment roll.

Persons  
entitled to  
be assessed,  
etc., to be  
entered on  
roll without  
request

(2) Any person entitled to be assessed, or to have his name inserted or entered in the assessment roll of a municipality, shall be so assessed or shall have his name so inserted or entered without any request in that behalf, and a person

entitled to have his name so inserted or entered in the assessment roll, or in the list of voters based thereon, or to be a voter in the municipality, has, in order to have the name of any other person entered or inserted in the assessment roll or list of voters, as the case may be, the same right to apply, complain or appeal to a court or a judge in that behalf as such other person would or can have personally, unless such other person actually dissents therefrom.

(3) Any person who wilfully and improperly inserts or procures or causes the insertion of the name of a person in the assessment roll, or assesses or procures or causes the assessment of a person at too high an amount, with intent in any such case to give a person not entitled thereto either the right or an apparent right to be a voter, or who wilfully inserts or procures or causes the insertion of any fictitious name in the assessment roll, or who wilfully and improperly omits, or procures or causes the omission of the name of a person from the assessment roll, or assesses or procures or causes the assessment of a person at too low an amount, with intent in any such case to deprive any person of his right to be a voter, is guilty of an offence and on summary conviction is liable to a fine of not more than \$200, or to imprisonment for a term of not more than six months, or to both.

Penalty for wrongfully inserting names in roll

(4) In this section, "voter" means voter as defined in *The Voters' Lists Act*. R.S.O. 1960, c. 23, s. 55.

Interpretation  
R.S.O. 1960,  
c. 420

46.—(1) Except as provided in subsection 4, in every municipality the assessment shall be made yearly between the 1st day of January and the 30th day of September and the assessment rolls shall be returned to the clerk not later in the same year than the 1st day of October.

Time for yearly assessment and return of roll

(2) On or before the 31st day of January in any year the assessment commissioner, in respect of a municipality in his region that is divided into wards or, where there are no wards, divided into not less than ten polling subdivisions, may by order provide that the assessment shall be taken and the assessment roll returned to the clerk by wards or divisions of wards or, where there are no wards, by separate specified groupings of polling subdivisions with each group comprising not less than two polling subdivisions, and the order shall fix separate periods, dates and times for taking the assessment and for the return of the assessment roll, but in no case shall the time named for return of any of the assessment rolls be later than the 1st day of October.

Special mode for assessment by wards or divisions

(3) Where the assessment commissioner makes an order under subsection 2, he shall cause such order to be published

Publication of order

not later than the 10th day of February in a daily or weekly newspaper that in his opinion has such circulation within the municipality as to provide reasonable notice to persons affected thereby.

Extension  
of time for  
return of  
roll

(4) Where in any year it appears that the assessment roll of a municipality or the assessment roll of any ward, division of a ward or group of polling subdivisions will not be returned to the clerk of the municipality by the 1st day of October, the Minister may extend the time for the return of that assessment roll for such period as appears necessary, provided that, when such an extension is made, the time for closing the Assessment Review Court for that year shall be extended for a period corresponding to that for which the time for return of the assessment roll has been extended.

Notice of  
extension

(5) Where the Minister extends the time for the return of the assessment roll under subsection 4, he shall cause a notice of the extension, specifying the date to which the time has been extended and the final date for commencing an appeal to the Assessment Review Court, to be published in a daily or weekly newspaper that in the opinion of the Minister has such circulation within the municipality as to provide reasonable notice to persons affected thereby.

Time for  
disposing  
of appeals

(6) Except as provided in subsection 4, in every municipality the Assessment Review Court shall hear and dispose of all appeals and certify the assessment roll in every year on or before the 30th day of November. R.S.O. 1960, c. 23, s. 56, *amended*.

Last revised  
assessment  
roll

**47.**—(1) The yearly assessment roll of a municipality last returned to the clerk, when corrected, revised and certified by the Assessment Review Court, is for all purposes the last revised assessment roll of the municipality.

Last revised  
assessment  
roll where  
no appeals  
are made

(2) Where in a municipality no appeals are made to the Assessment Review Court and the time for appealing has elapsed, the assessment roll shall be presented by the clerk to the court to be certified, and the assessment roll as so certified is for all purposes the last revised assessment roll of the municipality. R.S.O. 1960, c. 23, s. 57 (1-3), *amended*.

Taxation  
to be levied  
on last  
revised  
assessment  
roll

(3) In every municipality the rate of taxation for each year shall be fixed and levied on the assessment taken in the preceding year according to the last revised assessment roll thereof.

Taxation on  
assessment  
roll as  
returned

(4) Notwithstanding subsection 3, the council of a municipality may fix and levy the rate of taxation on the assessment taken in the preceding year according to the assessment roll as returned. R.S.O. 1960, c. 23, s. 57 (4, 5).



(5) Nothing in this section in any way deprives any person of any right of appeal provided for in this Act, which may be exercised and the appeal proceeded with in accordance with this Act, notwithstanding that the assessment roll has been certified by the Assessment Review Court and becomes the last revised assessment roll.

(6) Where, as the result of an appeal or of an action or other proceeding in any court, any assessment is added, reduced, increased or otherwise altered, the taxes levied and payable with respect to such assessment shall be adjusted accordingly and, if the taxes levied have been paid, any overpayment shall be refunded by the municipality.

(7) Where a special Act conflicts with this section, this section prevails. R.S.O. 1960, c. 23, s. 57 (6-8), *amended*.

48.—(1) Where any land is detached from one municipality and annexed to another municipality after the return of the assessment roll of the latter municipality, the council of the latter municipality shall pass a by-law in the year in which taxation is to be levied on that assessment roll adopting the assessments of the lands annexed, as last revised while they were part of the first-mentioned municipality, as the basis of the assessment of such lands for taxation in that year by the municipality to which the lands are annexed.

(2) The clerk of the municipality, forthwith after the passing of the by-law under subsection 1, shall deliver or send by registered mail to every person assessed in respect of the lands annexed a notice setting out the amount of the assessment, and the same rights in respect of appeal apply as if the assessment had been made in the usual way notwithstanding that the person assessed did not appeal, or notwithstanding the disposition of any appeal taken, as the case may be, in respect of the assessment while the lands were a part of the municipality from which they became detached.

(3) This section does not apply where an annexation order otherwise provides for the assessment of the lands annexed by such order. R.S.O. 1960, c. 23, s. 58.

49.—(1) Upon completion of the assessment roll, the assessment commissioner shall attach thereto his affidavit or solemn affirmation (Form 1) attesting to his compliance with this Act in the preparation of the assessment roll.

(2) The assessment commissioner shall on or before the day fixed for the return of the assessment roll deliver it to the clerk of the municipality completed, with the affidavit or affirmation attached, and the clerk shall immediately upon

receipt of the roll file it in his office and it shall be open to inspection during office hours.

Omission  
to attach  
affidavit

(3) The omission to attach to the assessment roll the affidavit or affirmation required by subsection 1 does not invalidate the roll. R.S.O. 1960, c. 23, s. 59; 1966, c. 10, s. 13, *amended*.

Assessment  
Review  
Court  
established

**50.**—(1) The Assessment Review Court is established and shall be composed of a chairman and such number of vice-chairmen and other members as the Lieutenant Governor in Council considers advisable, all of whom shall be appointed by the Lieutenant Governor in Council.

Quorum

(2) One member of the Assessment Review Court shall constitute a quorum and is sufficient for the exercise of all of the jurisdiction and powers of the court.

Powers  
of court

(3) The Assessment Review Court may,

- (a) administer oaths to witnesses and require them to give evidence under oath;
- (b) may issue summonses requiring the attendance of witnesses and the production of documents and things;
- (c) hold sittings at any place in Ontario and in more than one place at the same time.

Enforce-  
ment of  
summons

(4) If any person,

- (a) on being duly summoned as a witness before the court makes default in attending; or
- (b) being in attendance as a witness refuses to take an oath legally required by the court to be taken, or to produce any document or thing in his power or control legally required by the court to be produced by him, or to answer any question to which the court may legally require an answer; or
- (c) does any other thing that would, if the court had been a court of law having power to commit for contempt, have been contempt of that court,

a member of the court may certify the offence of that person under his hand to the High Court, and the High Court may thereupon inquire into the alleged offence and after hearing any witnesses who may be produced against or on behalf of the person charged with the offence, and after hearing any

statement that may be offered in defence, punish or take steps for the punishment of that person in like manner as if he had been guilty of contempt of the High Court.

(5) Subject to the approval of the Lieutenant Governor <sup>Rules</sup> in Council, the Assessment Review Court shall make rules governing its practice and procedure and the exercise of its powers.

(6) The court shall meet and may adjourn from time to time in every municipality in which there is an appeal in respect of any assessment in such municipality to hear and try all complaints in respect of which any person may appeal to the court under this or any other Act. <sup>Meetings of court</sup>

(7) There shall be a registrar of the court and a regional registrar of the court for each assessment region, all of whom shall be appointed by the Lieutenant Governor in Council. <sup>Registrar and regional registrars</sup>

(8) The regional registrar shall designate a person as clerk of the court for each hearing of the court in his region and the person so designated shall keep in a book to be supplied by the regional registrar a record of the proceedings and decisions of the court which shall be certified by a member of the court who heard the appeal and when so certified shall be forthwith forwarded to the regional registrar. <sup>Clerk of court</sup> *New.*

**51.** Every member of the Assessment Review Court before entering upon his duties shall take and subscribe the following oath (or affirmation in cases where, by law, affirmation is allowed); <sup>Oath of members of court</sup>

"I, . . . . ., do solemnly swear (or affirm) that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals to the Assessment Review Court that may be brought before me for trial as a member of the court."

R.S.O. 1960, c. 23, s. 66, *amended.*

**52.—**(1) Any person complaining of an error or omission in regard to himself, as having been wrongly inserted in or omitted from the roll or as having been undercharged or overcharged by the assessor in the roll, may personally or by his agent give notice in writing to the assessment commissioner that he considers himself aggrieved for any or all of such causes, and shall give a name and address where notices can be served by the regional registrar of the Assessment Review Court as provided by subsection 4. <sup>Notice of complaint, by person aggrieved</sup>

(2) Any person including a municipality or a school board may, within the time limited by subsection 3, give notice in writing to the assessment commissioner complaining that any <sup>by other person</sup>

other person has been assessed too low or too high or has been wrongly inserted or omitted from the roll and shall give a name and address where notices can be served on him by the regional registrar of the Assessment Review Court as provided by subsection 4, and the matter shall be decided in the same manner as complaints by a person assessed with regard to his own assessment.

Time for  
giving  
notice

(3) Any notice of complaint under subsection 1 or 2 shall be mailed to the assessment commissioner within fourteen days after the day upon which the roll is required by law to be returned, or within fourteen days after the return of the roll, in case the roll is not returned within the time fixed for that purpose, and the assessment commissioner shall immediately transmit all notices received by him to the regional registrar of the Assessment Review Court.

Notice of  
hearing

(4) The regional registrar of the Assessment Review Court shall give to the clerk of the municipality and to all persons complaining or in respect of whom a complaint has been made under subsection 1 or 2 notice of any hearing by the Assessment Review Court at least fourteen days before the date fixed for the hearing in the following form;

Take notice that the Assessment Review Court will sit at  
.....on the.....day of..... in the  
matter of a complaint.  
The complaint has been made by.....  
and states that.....

(Signed)

Regional Registrar.

Publication  
of first  
sitting of  
court

(5) The regional registrar of the Assessment Review Court shall advertise in a newspaper having general circulation in the municipality the time and place at which the court will hold its first sitting for the year, and the advertisement shall be published at least fourteen days before the time for such first sitting.

Service of  
notice

(6) The regional registrar of the Assessment Review Court shall cause any notice under this section to be left at the person's residence or place of business or to be sent by mail addressed thereto.

Preliminary  
explanation

(7) Where value is a ground of a complaint that is proceeded with, at the commencement of the hearing of the complaint by the court, the assessor shall explain the manner in which the assessment has been arrived at and the complainant shall explain the nature of his complaint.



(8) After hearing the assessor and the complainant where required and any evidence adduced, the court shall determine the matter and in all complaints involving value, shall determine the amount of the assessment. Determination by court

(9) Where the court is requested during the hearing by a party to the proceedings to deliver reasons for its decision, the court shall give written reasons for its decision. Written reasons

(10) Where at any time during the hearing by the court it appears that any other person should be a party to the hearing, the court shall adjourn in order to give such person notice of the hearing. Adding party

(11) If any party fails to appear, either in person or by an agent, the court may proceed *ex parte*. When to proceed *ex parte*

(12) Where it appears that there are palpable errors in the roll of any municipality that need correction, the court may at any time during its sitting correct the roll, if no alteration of assessed values is involved, and, if any alteration of assessed value is necessary, the court may extend the time for making complaints for ten days from a day named by the court and may then meet and determine the additional matter complained of, and the assessor may be or may be directed by the court to be, for such purpose, the complainant. Correction of errors

(13) The decision of the Assessment Review Court shall be forwarded by the regional registrar to the clerk of each municipality and the clerk of the municipality shall forthwith, Alteration of roll by clerk

(a) alter the assessment roll in accordance with the decisions of the court and shall write his name or initials against every alteration, and shall complete the roll by totalling the amounts of the assessments therein and inserting such total; or

(b) where data processing equipment is used, may, as an alternative to complying with clause a, forthwith cause to be prepared a new assessment roll, which shall include all changes made by the court, and shall initial each entry in which a change has been made by the court, and shall complete the roll by totalling the amounts of the assessments therein and inserting such total.

(14) When the Assessment Review Court has heard and decided a complaint, the regional registrar shall within fourteen days of the making of the decision thereof to be given, Notice of decision

(a) where the appeal was as to the amount of the assessment, by registered mail; and

(b) in the case of all other appeals by ordinary mail,

to the persons to whom notice of the hearing of such appeal was given, and such notice shall state thereon that such decision may be appealed to the county judge within fourteen days of the mailing of the notice and shall also contain a list of the persons to whom notice was given under subsection 4. R.S.O. 1960, c. 23, s. 72, *amended*.

Roll to be binding notwithstanding errors in it or in notice sent to persons assessed

**53.** The roll as finally revised and certified by the Assessment Review Court shall, subject to subsections 5 and 6 of section 47 be valid, and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or misstatement in the notice required by section 40 or the omission to deliver or transmit such notice, provided that the provisions of this section in so far as they relate to the omission to deliver or transmit such notice do not apply to any person who has given the assessment commissioner the notice provided for in subsection 4 of section 40. R.S.O. 1960, c. 23, s. 73, *amended*.

Copy of roll duly certified to be evidence

**54.** A copy of any assessment roll, or portion of any assessment roll, written or printed, and certified to be a true copy by the clerk of the municipality, shall be received as *prima facie* evidence in any court without proof of the signature, or the production of the original assessment roll of which such certified copy purports to be a copy, or a part thereof. R.S.O. 1960, c. 23, s. 74.

Appeal to county judge

**55.—(1)** An appeal to the county judge lies, at the instance of the municipal corporation or a school board, or at the instance of the assessment commissioner, or at the instance of any person assessed or of any municipal elector of the municipality, not only against a decision of the Assessment Review Court on an appeal to that court, but also against any omission, neglect or refusal of that court to hear or decide an appeal. R.S.O. 1960, c. 23, s. 75 (1); 1961-62, c. 6, s. 7, *amended*.

Notice of appeal

**(2)** The person appealing shall, within fourteen days of the mailing of the notice under subsection 14 of section 52, personally or by his agent give notice in writing to the assessment commissioner and to the persons to whom notice was given under such subsection 14 of his intention to appeal to the county judge and the assessment commissioner shall immediately transmit all notices to the regional registrar of the Assessment Review Court within fourteen days after notice of the decision has been given by the regional registrar under such subsection 14. R.S.O. 1960, c. 23, s. 75 (2), *amended*.

(3) The regional registrar shall, immediately after the time limited for filing appeals, forward a list thereof to the judge who shall then notify the regional registrar of the day he appoints for the hearing thereof and shall, if in his opinion the appeals or any of them appear to involve the calling or examination of witnesses, fix the place for holding such court within the municipality from the Assessment Review Court of which such appeal is made, or at the place nearest thereto where the sittings of the division court within his jurisdiction are held.

Day and  
place for  
hearing

(4) The regional registrar shall thereupon give notice to all the appellants and all the persons appealed against in the same manner as is provided for giving notice on a complaint under section 52, but in the event of failure by the regional registrar to have the required service of the notices in any appeal made, or to have the service made in proper time, the judge may direct service to be made for some subsequent day upon which he may sit.

Regional  
registrar  
to notify  
parties

(5) The regional registrar shall cause a notice to be posted up in a conspicuous place in the office of the clerk of the municipality, or the place where the council of the municipality holds its sittings, containing the names of all the appellants and persons appealed against, with a brief statement of the ground or cause of appeal, together with the date at which a court will be held to hear appeals.

List of  
appellants,  
etc., to be  
posted up by  
regional  
registrar

(6) The clerk of the Assessment Review Court is the clerk of the court, and he shall keep, in the book referred to in section 50, a record of the decision of the judge upon each appeal, which shall be certified by the judge and when so certified shall be forwarded to the regional registrar.

Clerk of  
court

(7) At the court so held, the judge shall hear the appeals and may adjourn the hearing from time to time and defer judgment thereon at his pleasure but so that, subject to any special Act affecting a particular municipality, all appeals are determined not later than the 30th day of January in the year following that in which the appeals were made. R.S.O. 1960, c. 23, s. 75 (4-8), *amended*.

When  
appeals  
to be  
determined

(8) Where in any year the time for closing the Assessment Review Court in a municipality is extended under subsection 4 of section 46, the time for the judge to determine appeals is correspondingly extended.

Extension  
of time for  
determina-  
tion of  
appeals

(9) Where the judge dies or becomes incapable before hearing an appeal or determining an appeal, the regional registrar shall forthwith notify in writing the succeeding

Where  
judge dies  
or is  
incapable  
of hearing  
appeal



judge or acting judge of the appeal and such judge shall hear and determine such appeal, and the time for determining the appeals under subsection 7 does not apply.

Subpoena

(10) A subpoena to compel the attendance of any witness required before the county judge upon any appeal under this Act may be issued by the clerk of the county court of the county in which is situated the municipality whose assessment roll is in question, and the subpoena shall be tested as are other subpoenas issued out of the county court of the county in actions therein and may be entitled as is provided in section 58. R.S.O. 1960, c. 23, s. 75 (11-13), *amended*.

Assessment roll to be produced to the court

**56.** At the court to be held by the county judge to hear the appeals hereinbefore provided for, the person having charge of the assessment roll certified by the Assessment Review Court shall appear and produce such roll and all papers and writings in his custody connected with the matter of the appeal. R.S.O. 1960, c. 23, s. 76, *amended*.

Powers of judge sitting in appeal from Assessment Review Court

**57.—(1)** In all proceedings before the county judge under or for the purposes of this Act, the judge possesses all such powers for compelling the attendance of and for the examination on oath of all parties, whether claiming or objecting or objected to, and of all other persons, and for the production of books, papers, rolls and documents, and for the enforcement of his orders, decisions and judgments, as belong to or might be exercised by him in the county court.

Appeal to county judge where question of fact involved

(2) The hearing of the appeal by the county judge shall, where questions of fact are involved, be in the nature of a new trial, and either party may adduce further evidence in addition to that heard before the Assessment Review Court, subject to any order as to costs or adjournment that the judge may consider just. R.S.O. 1960, c. 23, s. 77, *amended*.

Style of proceedings

**58.** All process or other proceedings by way of appeal may be entitled as follows;

In the Matter of Appeal from the Assessment Review Court  
in respect of the.....of.....

....., Appellant,

and

....., Respondent,

and they need not be otherwise entitled. R.S.O. 1960, c. 23, s. 78, *amended*.

Costs, payment of

**59.** The costs of any proceeding before the Assessment Review Court or the judge shall be paid by or apportioned between the parties in such manner as the court or judge



considers proper, and where costs are ordered to be paid, the order for payment thereof may be filed in any division court having jurisdiction in the municipality and is enforceable as a judgment or order of such court. R.S.O. 1960, c. 23, s. 79, *amended*.

**60.** The costs chargeable or to be awarded in any case may be the costs of witnesses and of procuring their attendance, and none other, and shall be taxed according to the allowance in the division court for such costs, and, in cases where execution issues, the costs thereof as in the like court, and of enforcing the execution, may also be collected thereunder. R.S.O. 1960, c. 23, s. 80. What costs chargeable

**61.** County court judges are entitled to receive from the several municipalities as their expenses for holding courts in such municipalities other than the county town of the county in which the judge resides, for the purpose of hearing appeals from the Assessment Review Court under this Act, the same sums as they are allowed for holding courts for revising voters' lists. R.S.O. 1960, c. 23, s. 81, *amended*. Expenses of county judges on assessment appeals

**62.**—(1) The decision of the judge shall be forwarded by the regional registrar to the clerk of the municipality who shall forthwith alter the assessment roll in accordance with the decisions of the judge, and shall write his name or initials against every alteration. Alteration of roll by clerk

(2) When the judge has heard and decided an appeal, the regional registrar shall, within fourteen days after receipt of the record of the decision from the clerk of the court, cause notice of the decision in such appeal to be given by registered mail to the persons to whom notice of the hearing was given and such notice shall state thereon that such decision may be appealed to the Ontario Municipal Board within fourteen days of the mailing of such notice. R.S.O. 1960, c. 23, s. 82, *amended*. Notice of decision

**63.**—(1) The municipal corporation, a school board, the assessment commissioner, any person assessed and any person who has filed a complaint under subsection 2 of section 52 may appeal from the decision of the county judge to the Ontario Municipal Board. R.S.O. 1960, c. 23, s. 83 (1); 1961-62, c. 6, s. 8, *amended*. Appeals to O.M.B.

(2) An appeal also lies to the Ontario Municipal Board from a decision of the county judge under section 42, 43, 44, 70 or 71. R.S.O. 1960, c. 23, s. 83 (2), *amended*. Appeal under s. 42-44, 70 or 71

(3) Where an assessment is in an amount of \$50,000 or more or has been increased by the Assessment Review Court Appeals to O.M.B.

to an amount of \$50,000 or more and where no appeal is taken to the county judge, an appeal shall also lie to the Ontario Municipal Board from a decision of the Assessment Review Court in the same manner as an appeal under subsection 1 or 2. 1966, c. 10, s. 15 (1), *amended*.

Provisions  
applicable  
to appeals,  
powers of  
O.M.B.

(4) Except as provided in subsections 5 and 7, sections 55 to 59 and section 64 apply to appeals taken under subsection 1 or 2, and on such appeals the Ontario Municipal Board has the powers and duties of a county judge under such sections. R.S.O. 1960, c. 23, s. 83 (3).

Notice of  
appeal

(5) A notice of appeal to the Ontario Municipal Board under subsection 1 or 2 shall, within twenty-one days after notice of the decision appealed from has been given under subsection 2 of section 62, be sent by the party appealing by registered mail to the secretary of the Board and to the persons to whom notice of the hearing before the judge was given. R.S.O. 1960, c. 23, s. 83 (4); 1966, c. 10, s. 15 (2), *amended*.

Notice of  
appeal  
under  
subs. 3

(6) A notice of appeal to the Ontario Municipal Board under subsection 3 shall, within twenty-one days after notice of the decision appealed from has been given under subsection 14 of section 52, be sent by the party appealing by registered mail to the secretary of the Board and to the persons to whom notice of the hearing before the Assessment Review Court was given. 1966, c. 10, s. 15 (3), *amended*.

Notice of  
hearing

(7) Upon receipt of a notice of appeal under this section, the secretary of the Ontario Municipal Board shall arrange a time and place for hearing the appeal and shall send notice thereof by registered mail to all parties concerned in the appeal at least fourteen days before the hearing.

Appeal from  
O.M.B. to  
Court of  
Appeal in  
certain  
matters

(8) An appeal lies from the decision of the Ontario Municipal Board under this section to the Court of Appeal upon all questions of law or the construction of a statute, a municipal by-law, any agreement in writing to which the municipality concerned is a party, or any order of the Board.

Procedure  
on appeals

(9) The practice and procedure on the appeal to the Court of Appeal shall be the same *mutatis mutandis*, subject to any rule of the court or regulation of the Ontario Municipal Board, as upon an appeal from a county court.

Alteration  
in roll as  
result of  
appeal from  
O.M.B.

(10) If, by the decision of the Ontario Municipal Board or by the judgment of the Court of Appeal, it appears that any alteration should be made in the assessment roll respecting the assessment in question, the clerk of the municipality

concerned shall alter the assessment roll to give effect to the decision or judgment and shall write his name or initials against every alteration. R.S.O. 1960, c. 23, s. 83 (5-8).

**64.**—(1) Upon an appeal on any ground against an assessment, the Assessment Review Court, county judge or Ontario Municipal Board hearing an appeal under section 63, or the Court of Appeal, as the case may be, may reopen the whole question of the assessment so that omissions from, or errors in the assessment roll may be corrected, and the amount for which the assessment should be made, and the person or persons who should be assessed therefor may be placed upon the roll, and if necessary the roll of the municipality, even if returned as finally revised, may be opened so as to make it correct in accordance with the findings made on appeal.

Assessment  
may be  
opened upon  
appeal

(2) In determining the value at which any land shall be assessed, reference may be had to the value at which lands in the municipality are assessed. R.S.O. 1960, c. 23, s. 86, *amended*.

Reference  
to other  
lands in  
municipality

**65.**—(1) Upon a complaint or appeal with respect to an assessment, the Assessment Review Court, county judge or Ontario Municipal Board may review the assessment and, for the purpose of such review, has all the powers and functions of the assessor in making an assessment, determination or decision under this Act, and any such assessment, determination or decision made on review by the Assessment Review Court, county judge or Ontario Municipal Board shall, except as provided in subsection 2, be deemed to be an assessment, determination or decision of the assessor and has the same force and effect.

Powers and  
functions of  
Assessment  
Review  
Court,  
county  
judge,  
O.M.B.

(2) A decision of the Assessment Review Court, county judge or Ontario Municipal Board with regard to persons alleged to be wrongfully placed upon or omitted from the assessment roll or assessed at too high or too low a sum is final and binding unless appealed in accordance with the provisions of this Act.

Decision  
re quantum,  
etc., final

(3) For greater certainty, it is hereby declared that the provisions of sections 52, 55 and 63 respecting appeals are intended to establish machinery for the review of an assessment for the purpose of ensuring the administrative integrity of the assessment roll, and, except as provided in subsection 2, such provisions shall not be deemed to affect the right of any person to apply to a superior, county or district court for a judicial determination of any question relating to an assessment. 1960-61, c. 4, s. 12, *part, amended*.

Purpose of  
provisions  
re appeals



Application  
to court by  
originating  
notice

**66.**—(1) The municipal corporation, assessment commissioner or any person assessed may apply by originating notice to the Supreme Court or to the county court of the county in which the assessment is made for the determination of any question relating to the assessment, except a question as to persons alleged to be wrongfully placed upon or omitted from the assessment roll or assessed at too high or too low a sum.

Service of  
notice

(2) The persons to be served with notice under this section shall be the persons assessed in respect of the property relating to the assessment, the assessment commissioner and the clerk of the municipality affected by the assessment.

Time for  
notice

(3) No originating notice shall be commenced except within the times for commencing an action or other proceeding set forth in section 67.

Appeal to  
Court of  
Appeal

(4) An appeal lies to the Court of Appeal from the judgment of the Supreme Court or from the judgment of the county court.

Final  
revision of  
roll not to  
be delayed  
alteration  
of roll on  
Court of  
Appeal  
judgment

(5) The appeal from any judgment made by the Supreme Court or by a county court on an originating notice given pursuant to this section or the hearing or argument or other proceedings thereon shall not delay the final revision of the assessment roll; but, if by the judgment of the Court of Appeal it appears that any alteration should be made in the assessment roll respecting the assessment in question, the clerk of the municipality shall cause the proper entries to be made in the assessment roll to give effect to the judgment on the originating notice or on appeal therefrom.

Judgment  
of court  
binding on  
Assessment  
Review  
Court, etc.

(6) Notwithstanding that a question of the assessment of any person is pending before the Assessment Review Court, a judge of the county court or the Ontario Municipal Board, the judgment of the Supreme Court, the county court or the Court of Appeal shall be given effect to and is binding upon the Assessment Review Court, the judge of the county court and the Ontario Municipal Board. 1960-61, c. 4, s. 12, *part, amended*.

Limitation  
of actions  
in court

**67.** No action or other proceeding, except an action or other proceeding brought by or on behalf of a municipality for the collection of arrears of taxes, shall be brought in court with respect to an assessment or taxes based thereon,

- (a) except within sixty days after the day upon which the assessment roll is required by law to be returned, or within sixty days after the return of the roll, in case the roll is not returned within the time fixed for that purpose;



- (b) where a complaint with respect to the assessment is made to the Assessment Review Court, except within the time limited for appealing from the decision of the Assessment Review Court to the county court judge;
- (c) where an appeal is made from the decision of the Assessment Review Court to the county court judge, except within the time limited for appealing from the decision of the county court judge to the Ontario Municipal Board; and
- (d) where an appeal is made from the decision of the county court judge to the Ontario Municipal Board, except within fifteen days after the date of the decision of the Ontario Municipal Board,

provided, where an appeal is made to the Court of Appeal, no action or other proceeding shall be brought in any other court with respect to the assessment. R.S.O. 1960, c. 23, s. 88; 1960-61, c. 4, s. 13, *amended*.

**68.** Where any part of an assessment is declared invalid or in error by the Supreme Court or a county court, the whole assessment is not thereby invalidated and the court may direct that the assessment roll be altered in accordance with its judgment and the clerk of the municipality concerned shall so alter the roll and shall write his name or initials against every alteration. R.S.O. 1960, c. 23, s. 89. Alteration of roll as result of judgment

**69.** No matter that could have been raised by way of complaint to the Assessment Review Court or in an action or other proceeding with respect to an assessment in a court within the times limited for bringing such complaint, action or other proceeding under this Act shall be raised by way of defence in any action or other proceeding brought by or on behalf of a municipality. R.S.O. 1960, c. 23, s. 90, *amended*. Defence limited in actions to collect taxes, etc.

**70.** Where the assessment of any real property is altered on an appeal or in an action, any business assessment based on the assessed value of such real property shall be altered in the business assessment roll by the clerk of the municipality to conform with the altered real property assessment, whether or not the business assessment roll has been finally revised. R.S.O. 1960, c. 23, s. 91. Revision of business assessment roll on alteration of real property assessment

**71.—(1)** The Department in each year shall prepare an equalization factor in relation to the assessment made in the preceding year for each municipality and locality. Equalization factor

Notice of  
factor

(2) Each municipality and locality shall be notified of its respective equalization factor and the equalization factor prepared in each year for each municipality and locality shall be published in *The Ontario Gazette* in such year not later than the 1st day of July.

Appeal to  
O.M.B.

(3) If any municipality or locality is not satisfied with the latest equalization factor as published by the Department, the municipality or locality may appeal by notice in writing to the Ontario Municipal Board from the decision of the Department at any time within thirty days after the publication in *The Ontario Gazette* of the equalization factor or after the notification to the municipality or locality whichever is the later date and the Board shall dispose of the appeal before the 1st day of January next after the appeal.

Appeal to  
Court of  
Appeal

(4) An appeal lies to the Court of Appeal on any question of law or the construction of a statute from the decision of the Ontario Municipal Board in an appeal under subsection 3.

Amendment  
of factor

(5) Where any appeal is allowed in respect of an equalization factor, the Department shall amend the equalization factor as published to accord with the decision or judgment of the Ontario Municipal Board or the Court of Appeal, as the case may be. *New.*

Equalization  
by  
assessment  
commis-  
sioner

**72.** On or before the 1st day of September in each year, the assessment commissioner shall revise the assessment, made in the previous year, of each municipality in his region for the purpose of county rates by the application of the equalization factor in relation to such assessment as prepared by the Department under section 71, and the assessment as so revised is the equalized assessment for the purposes of this and every other Act. *New.*

Apportion-  
ment of  
county  
rates, how  
to be  
based

**73.—(1)** The council of a county, in apportioning a county rate among the different townships, towns and villages within the county, shall, subject to subsections 2 and 3, in order that such rate may be assessed equally on the whole rateable property of the county, make the equalized assessments of the municipalities as determined in the preceding year under section 72 the basis upon which the apportionment is made. R.S.O. 1960, c. 23, s. 98 (1), *amended.*

Assessment  
equivalent  
of mining  
revenue  
payments  
to be  
added to  
aggregate  
valuations

(2) Where, in the year preceding the year in which an apportionment is made, a mining municipality has received or becomes entitled to a payment under the regulations made under section 28, an amount shall be calculated by,

(a) multiplying the part of such payment computed under paragraph 1 of subsection 9 of section 28 that

was credited to the general funds of the municipality by 1000; and

- (b) dividing the product obtained under clause *a* by the aggregate of the mill rates for general and county purposes levied in that year by the municipality on the types of assessments mentioned in clauses *a*, *b*, and *c* of subsection 2 of section 294 of *The Municipal Act*; and R.S.O. 1960, c. 249
- (c) increasing or decreasing the quotient obtained under clause *b* by the same percentage, if any, as the assessment of such municipality made in that year was increased or decreased under section 72,

and, for the purpose of county rates, the amount obtained under this subsection shall be added to the equalized assessment of the municipality. 1961-62, c. 6, s. 11, *part*, amended.

(3) Where, in the year preceding the year in which an apportionment is made, a municipality has received or becomes entitled to a payment in lieu of taxes from the Crown in right of Canada, except payments received under an agreement with the Government of Canada authorized by *The Municipal Act* to relieve a tenant or user of land owned by the Crown from taxes or payment for municipal services or from the Crown in right of Ontario or any board, commission, corporation or other agency thereof or The Hydro-Electric Power Commission of Ontario, except payments received under section 13 of *The Ottawa River Water Powers Act, 1943*, the valuations of the properties for which such payments are made shall be increased or decreased by the same percentage, if any, as the assessment of such municipality made in that year was increased or decreased under section 72, and for the purpose of county rates the amount so obtained shall also be added to the equalized assessment of the municipality. 1961-62, c. 6, s. 11, *part*; 1962-63, c. 7, s. 11 (1), *amended*. Valuations on which payments in lieu of taxes paid to be added to equalized assessment R.S.O. 1960, c. 249

(4) Where payment in lieu of taxes from the Crown in right of Canada has been reduced by deductions made under the *Municipal Grants Act* (Canada), the valuations of the properties for which such payments are made shall, for the purposes of subsection 3, be reduced in the same proportion as the amount of the grants were reduced. 1962-63, c. 7, s. 11 (2). Idem R.S.C. 1952, c. 182

**74.**—(1) Where in any year boundaries of municipalities are changed or a new municipality is erected within a county and the assessment rolls for the next preceding year do not conform to the new boundaries or there is no assessment roll Where boundaries changed or new municipality erected



of the new municipality, the county council shall, by examining or causing to be examined the rolls of the municipality or municipalities from which an area has been severed or the municipality or municipalities of which or part of which the new municipality was formed, ascertain to the best of its judgment what part of the assessment of the municipality or municipalities from which an area has been severed or of which or part of which the new municipality was formed relates to the new municipality or municipalities to which an area was annexed or to the new municipality, and their several shares of the county tax shall be apportioned accordingly. R.S.O. 1960, c. 23, s. 99 (1).

Where land  
separated  
from a  
county

(2) Where the assessment commissioner has, under section 72, prepared an equalized assessment on which the rates for county purposes for the succeeding year are to be based and apportioned, and any municipality in the county, or any part thereof, thereafter ceases to form part of the county for municipal purposes, the assessment commissioner shall adjust the equalized assessment by deducting therefrom that portion pertaining to the municipality, or part thereof, that has ceased to form part of the county, in order that the rates for county purposes for such succeeding year may be based and apportioned on the remainder of the equalized assessments. R.S.O. 1960, c. 23, s. 99 (2), *amended*.

Equalization  
of assess-  
ments in  
districts

**75.** The Minister may order an assessment commissioner for any region in one or more territorial districts to equalize the assessments of the municipalities and localities for which he has been appointed assessment commissioner by the application of the equalization factors in relation to such assessments provided by the Department under section 71. *New*.

Cancel-  
lations,  
reductions,  
refunds, etc.,  
of taxes

**76.—(1)** An application to the Assessment Review Court for the cancellation, reduction or refund of taxes levied in the year in respect of which the application is made may be made by any person,

- (a) in respect of real property liable to taxation at the rate levied under subsection 2 of section 294 of *The Municipal Act* that has ceased to be real property that would be liable to be taxed at such rate; or
- (b) in respect of real property that has become exempt from taxation during the year or during the preceding year after the return of the assessment roll; or
- (c) in respect of a building that was razed by fire, demolition or otherwise during the year or during the preceding year after the return of the assessment roll; or



- (d) who is unable to pay taxes because of sickness or extreme poverty; or
- (e) who is overcharged by reason of any gross or manifest error; or
- (f) liable for business tax who has not carried on business for the whole year, except where the business was intended to be or was capable of being carried on during a part of the year only, or was not carried on for a period of less than three months during the year by reason of repairs to or renovations of the premises in which the business was carried on. R.S.O. 1960, c. 23, s. 131 (1); 1965, c. 6, s. 9 (1), *amended*.

(2) The application may be made at any time during the year in respect of which the application is made and until the 28th day of February in the following year and notice in writing of the application shall be given to the clerk of the municipality who shall immediately transmit the notice to the regional registrar.

(3) Where any person who is entitled to apply for the cancellation, reduction or refund of taxes under clause *e* or *f* of subsection 1 fails to apply, the clerk of the municipality may apply in his stead and the provisions of this section apply *mutatis mutandis* to such application.

(4) The Assessment Review Court, subject to such restrictions and limitations as are contained in this section, may reject the application or,

- (a) where the taxes have not been paid, cancel the whole of the taxes or reduce the taxes; or
- (b) where the taxes have been paid in full, order a refund of the whole of the taxes or any part thereof; or
- (c) where the taxes have been paid in part, order a refund of the whole of the taxes paid or any part thereof and reduce or cancel the portion of the taxes unpaid.

(5) The Assessment Review Court shall hear and dispose of every application not later than the 31st day of March in the year following the year in respect of which the application is made and the regional registrar shall thereupon cause notice of the decision in such application to be given by mail to the persons to whom notice of the hearing of such application was

given and such notice shall state thereon that such decision may be appealed to the county judge within fourteen days of the mailing of such notice.

#### Appeals

(6) An appeal may be had to the county judge by the applicant or the municipality from the decision of the Assessment Review Court or where the Assessment Review Court has omitted, neglected or refused to hear or dispose of an application under this section, and such appeal shall be a hearing *de novo*.

#### Notice of appeal

(7) The person appealing shall personally or by his agent give notice in writing to the clerk of the municipality, within fourteen days after notice of the decision of the Assessment Review Court has been given by the regional registrar under subsection 5, of his intention to appeal to the county judge provided that where the municipality appeals it shall give such notice in writing to all persons interested in accordance with this subsection.

#### Occupant may be required to pay part of taxes

(8) Where a person makes application for the cancellation, reduction or refund of taxes in respect of business assessment or assessment under subsection 3 of section 7, the Assessment Review Court, on notice to any person who occupied the premises and carried on business for the whole or any part of the period in respect of which the application is made, may direct that a proper proportion of the taxes be levied against such person for the time during which such person was in occupation although the name of such person does not appear on the assessment roll in respect of such premises, and in determining the amount payable regard shall be had to the nature of the business carried on. R.S.O. 1960, c. 23, s. 131 (2-8), *amended*.

#### Idem

(9) A cancellation, reduction or refund under clause *b* of subsection 1 shall be for a proportionate part of the taxes based on the number of months in the year during which the exemption existed. R.S.O. 1960, c. 23, s. 131 (11).

#### Idem

(10) A cancellation, reduction or refund under clause *c* of subsection 1 shall be for a proportionate part of the taxes levied on the building assessment based on the number of months in the year or years after the building was razed in respect of which taxes were levied. 1960-61, c. 4, s. 18.

#### Application for increase of taxes where gross error

**77.—**(1) An application may be made by or on behalf of the municipal corporation to the Assessment Review Court for an increase in the taxes levied in the year in which the application is made with respect to any person who is undercharged by reason of any gross or manifest error by filing notice of the application with the regional registrar.

(2) Notice of the application shall be given by mail by the regional registrar to the applicant and to the person with respect to whom application is made not less than fourteen days before the date upon which the application is to be dealt with by the court. <sup>Notice of application</sup>

(3) The Assessment Review Court may reject the application or may increase the taxes to the correct amount, and the amount of the increase, subject to subsection 5, is collectable as if it had been originally levied and demanded. <sup>Powers of court</sup>

(4) Forthwith after the Assessment Review Court makes its decision, the regional registrar shall cause notice thereof to be given by mail to the person with respect to whom the application was made and such notice shall state thereon that the decision may be appealed to the county judge within ten days of the mailing of such notice. <sup>Notice of decision</sup>

(5) The amount of any increase in taxes is not payable until ten days after the mailing of the notice under subsection 4 or, if an appeal is made to the county judge until ten days after the decision of the county judge, and is not subject to any penalties applicable to taxes that are overdue and unpaid until such amount is payable. <sup>When increase payable</sup>

(6) An appeal may be had to the county judge by the applicant or by the person with respect to whom the application was made from the decision of the Assessment Review Court or where the Assessment Review Court has omitted, neglected or refused to hear or dispose of an application under this section, and such appeal shall be a hearing *de novo*. <sup>Appeal</sup>

(7) The appellant shall personally or by his agent give notice in writing to the clerk of the municipality and to the assessment commissioner or to the person with respect to whom the application was made, as the case may be, within ten days of the mailing of the notice under subsection 4, of his intention to appeal to the county judge. <sup>Notice of appeal</sup>

(8) The Assessment Review Court shall not deal with an application under this section if a certificate with respect to current taxes has been issued by the tax collector under *The Municipal Act* before the mailing of the notice of application under subsection 2. R.S.O. 1960, c. 23, s. 132, *amended*. <sup>When application not to be dealt with</sup>  
<sup>R.S.O. 1960, c. 249</sup>

**78.**—(1) Every assessment commissioner or assessor or any person in the employ of a municipality who in the course of his duties acquires or has access to information furnished by any person under section 13 or 14 that relates in any way to determination of the value of any real property or the amount of assessment thereof or to the determination of the <sup>Disclosure of information</sup>



amount of any business assessment, and who wilfully discloses or permits to be disclosed any such information not required to be entered on the assessment roll to any other person not likewise entitled in the course of his duties to acquire or have access to the information, is guilty of an offence and on summary conviction is liable to a fine of not more than \$200, or to imprisonment for a term of not more than six months, or to both.

**Exception**

(2) This section does not prevent disclosure of such information by any person when being examined as a witness in an assessment appeal or in an action or other proceeding in a court or in an arbitration. R.S.O. 1960, c. 23, s. 216.

**Right of action for damages against officer**

**79.** In addition to the penalties and punishments provided for by this Act for a contravention of the provisions thereof, the person guilty of such contravention is liable to every person who is thereby injured for the damages sustained by such person by reason of such contravention. R.S.O. 1960, c. 23, s. 242.

**By-laws and agreements fixing assessment or granting exemption from taxation not affected**

**80.** This Act does not affect the terms of any agreement made with a municipal corporation, or any by-law heretofore or hereafter passed by a municipal council under any other Act for fixing the assessment of any property, or for commuting or otherwise relating to municipal taxation, but whenever in any Act of the Legislature or by any proclamation of the Lieutenant Governor in Council or by any valid by-law of a municipality heretofore passed or by any valid agreement heretofore entered into the assessment of the real and personal property of any person in a municipality is fixed at a certain amount for a period of years, unexpired at the time of the coming into force of this Act, or the taxes payable annually by any person in respect to the real and personal property are fixed at a stated amount during any such period, or the real and personal property of any person or any part thereof is exempt from municipal taxation in whole or in part for any such period, such fixed assessment or commutation of taxes or exemption shall be deemed to include any business assessment or other assessment and any taxes thereon in respect to the property or business mentioned in such Act, proclamation, by-law or agreement to which such person or the property of such person would otherwise be liable under this Act. R.S.O. 1960, c. 23, s. 243.

**Computation of time for proceedings where time limited expires on Saturday**

**81.** Where the municipal offices in a municipality are closed on Saturday and the time limited for any proceeding or for the doing of any things in such municipal offices under this Act expires or falls upon a Saturday, the time so limited shall extend to and the thing may be done on the day next following that is not a holiday. R.S.O. 1960, c. 23, s. 246.



**82.**—(1) All by-laws passed under the provisions of subsection 1 of section 130 of *The Assessment Act*, being chapter 23 of the Revised Statutes of Ontario, 1960, providing for taking the assessment of business separately from the time for taking the assessment of real property and in the same year in which the rates of taxation thereon are to be levied, continue in force until repealed and where any such by-law is repealed the assessment of business for the year in which the by-law is repealed shall be made and levied upon in that year and in that year and in each subsequent year the assessment of business shall be made together with the assessment of real property for taxation in the following year.

By-laws providing for business assessment in current year continued until repealed

(2) The Minister may by order repeal any such by-law.

Repeal of by-law

New.

**83.** The following are repealed:

Repeal

1. *The Assessment Act*. R.S.O. 1960, c. 23
2. *The Assessment Amendment Act, 1960-61*. 1960-61, c. 4
3. *The Assessment Amendment Act, 1961-62*. 1961-62, c. 6
4. *The Assessment Amendment Act, 1962-63*. 1962-63, c. 7
5. *The Assessment Amendment Act, 1964*. 1964, c. 4
6. *The Assessment Amendment Act, 1965*. 1965, c. 6
7. *The Assessment Amendment Act, 1966*. 1966, c. 10
8. *The Assessment Amendment Act, 1967*. 1967, c. 4
9. *The Assessment Amendment Act, 1968*. 1968, c. 6
10. Sections 25, 26, 27, 28, 29, 30, 31, 32, 33 and 34 of *The Municipality of Metropolitan Toronto Act* are repealed. R.S.O. 1960, c. 260, ss. 25-34
11. Section 35 of *The Municipality of Metropolitan Toronto Act*, as amended by section 6 of *The Municipality of Metropolitan Toronto Amendment Act, 1961-62*, is repealed. R.S.O. 1960, c. 260, s. 35
12. Section 36 and subsection 1 of section 37 of *The Municipality of Metropolitan Toronto Act* are repealed. R.S.O. 1960, c. 260, s. 36, 37 (1)
13. Sections 28, 29, 30, 31, 32, 34, 35, 36 and 37 of *The Regional Municipality of Ottawa-Carleton Act, 1968*, are repealed. 1968, c. 115, ss. 28-32, 34-37

References  
to court of  
revision in  
other Acts  
R.S.O. 1960,  
c. 223  
1962-63,  
c. 39

**84.**—(1) Where in any general or special Act, except *The Local Improvement Act* and *The Drainage Act, 1962-63*, reference is made to a court of revision, such reference shall be deemed to be a reference to the Assessment Review Court established under this Act.

Provisions  
authorizing  
courts of  
revision in  
other Acts  
repealed

(2) Notwithstanding any general or special Act, any provision in any Act, except *The Local Improvement Act* and *The Drainage Act, 1962-63*, as to the constitution of a court of revision is repealed. *New.*

Procedure  
on appeals  
re assess-  
ments, etc.,  
made prior  
to 1970

**85.** Notwithstanding any general or special Act, all proceedings by way of appeal in respect of an assessment on any assessment roll made before the year 1970 or an application for a cancellation, reduction or refund of taxes for the year 1969 shall be taken up and continued under and in conformity with the provisions of *The Assessment Act*, being chapter 23 of the Revised Statutes of Ontario, 1960. *New.*

Assessment  
of machinery  
for pro-  
ducing power

**86.** Notwithstanding any general or special Act, all machinery and equipment used for producing power for sale is liable to assessment for the percentage of the amount at which it is valued under this Act as follows:

1. In the year 1970 for taxation in the year 1971 at 80 per cent.
2. In the year 1971 for taxation in the year 1972 at 60 per cent.
3. In the year 1972 for taxation in the year 1973 at 40 per cent.
4. In the year 1973 for taxation in the year 1974 at 20 per cent. *New.*

Assessment  
of concen-  
trators  
and smelters  
in 1969

**87.**—(1) Notwithstanding any Act, a concentrator or smelter of ore or metals is liable to assessment in 1969 and liable to taxation in 1970 and every person occupying or using land for the purpose of or in connection with the business of a concentrator or smelter of ore or metals shall be assessed for a sum to be called business assessment equal to 60 per cent of the assessed value of the land occupied or used by him for such business and the assessment of any such concentrator or smelter and such business assessment shall be added to the assessment roll prepared in the year 1969 and the provisions of section 54 of *The Assessment Act* apply *mutatis mutandis*.

R.S.O. 1960  
c. 23

Concen-  
trating or  
smelting  
deemed  
manufac-  
turing

(2) For the purposes of this section, the concentrating or smelting of ore or metals is deemed to be manufacturing. *New.*



**88.** Where the council of a county has appointed a county assessment commissioner under section 93a of *The Assessment Act* and has passed a by-law under clause *b* of subsection 1 of section 94 of that Act, notwithstanding *The Assessment Act* or any other general or special Act, such by-law is valid and binding for all purposes and any appeal from the action of the county council under such clause *b* of subsection 1 of section 94, if made within the time and in the manner required by section 96 of *The Assessment Act*, shall be heard and determined by the Ontario Municipal Board as though the Lieutenant Governor in Council had directed that the appeal be heard and determined by the Ontario Municipal Board under paragraph 5 of such section 96, and such appeals shall be heard and determined before the 30th day of September, 1970.

County  
equalization  
in 1969  
R.S.O. 1960,  
c. 23



**89.**—(1) This Act, except sections 1 to 86, comes into force on the day it receives Royal Assent.

Commence-  
ment

(2) Sections 1 to 86 come into force on the 1st day of January, 1970.

Idem

**90.** This Act may be cited as *The Assessment Act, 1968-69*.

Short title

## FORM 1

(Section 49)

AFFIDAVIT OR AFFIRMATION OF ASSESSMENT COMMISSIONER  
IN VERIFICATION OF ASSESSMENT ROLL

I, (*name and residence*), make oath and say (*or solemnly declare and affirm*) as follows:

1. I have, according to the best of my information and belief, set down or caused to be set down in the assessment roll attached hereto all the real property liable to taxation situate in the municipality of.....; and I have justly and truly assessed or caused to be assessed in accordance with *The Assessment Act, 1968-69* each of the parcels of real property so set down and, according to the best of my information and belief, I have entered or caused to be entered the names of all owners or tenants assessable in respect of each such parcel.

2. I have estimated and set down or caused to be estimated and set down in the assessment roll, according to the best of my information and belief, the amounts assessable against every person named in the roll for business or otherwise under such Act.

3. According to the best of my knowledge and belief, I have entered or caused to be entered therein the name of every person entitled to be so entered under *The Assessment Act, 1968-69* or any other Act; and I have not intentionally omitted or caused to be omitted from the roll the name of any person whom I knew or had good reason to believe to be entitled to be entered therein under any of such Acts.

4. I have entered or caused to be entered on the roll the date of delivery or transmission of the notice required by section 40 of *The Assessment Act, 1968-69*, and every such date is truly and correctly stated in the roll.

5. I have not entered or caused to be entered the name of any person at too low a rate in order to deprive such person of a vote, or at too high a rate in order to give such person a vote; and the amount for which each such person is assessed in the roll truly and correctly appears in the notice delivered or transmitted to him as aforesaid.

6. I have not entered or caused to be entered any name in the roll or improperly placed or caused to be placed any letter or letters opposite any name with intent to give a vote to any person not entitled to vote; and I have not intentionally omitted or caused to be omitted from the roll the name of any person whom I believe to be entitled to be placed therein; and I have not, in order to deprive any person of a vote, omitted or caused to be omitted from opposite the name of such person any letter or letters that I ought to have placed there.

7. I have, according to the best of my information and belief, complied with or caused to be complied with all the provisions of *The Assessment Act, 1968-69* or of any regulation, with regard to the preparation of the assessment roll.

Sworn (*or solemnly declared and affirmed*)  
before me at the.....of  
.....in the County of  
....., this.....day of  
....., A.D. 19....

## FORM OF CERTIFICATE TO BE ATTACHED TO ASSESSMENT ROLL

Where an assessor enters the date of delivery or transmission of notices under section 40

I, (*name of assessor and residence*), certify that I have entered in the assessment roll attached hereto the date of delivery or transmission of the notices required by section 40 of *The Assessment Act, 1968-69*, and every such date has been truly stated in the roll.

.....  
Assessor.









The Assessment Act, 1968-69

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*1st Reading*

June 25th, 1969

*2nd Reading*

November 13th, 1969

*3rd Reading*

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MR. McKEOUGH

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(Reprinted as amended by the  
Legal and Municipal Committee)



## BILL 205

2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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The Assessment Act, 1968-69

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MR. McKEOUGH

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BILL 205

1968-69

### The Assessment Act, 1968-69

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.** In this Act,

Interpre-  
tation

(a) "assessment commissioner" means an assessment commissioner for a region as established by the regulations made under this Act;

(b) "assessor" means the assessment commissioner and anyone acting under his authority;

(c) "collector's roll" means a roll prepared in accordance with *The Municipal Act*;

R.S.O. 1960,  
c. 249

(d) "corporation assessment" means the assessment of land liable to taxation, of which a corporation is the owner or tenant, and business assessment of a corporation, but does not include the assessment of land that is assessed to a person other than a corporation as a tenant;

(e) "county" includes a district;

(f) "county council" includes a provisional county council;

(g) "county court" includes a district court;

(h) "county judge" includes a district judge;

(i) "Department" means the Department of Municipal Affairs;

(j) "insurance company" means any company or fraternal society or other corporation transacting

R.S.O. 1960,  
c. 190

within Ontario any class of insurance to which *The Insurance Act* applies or is made to apply by any general or special Act of the Legislature;

- (k) "land", "real property" and "real estate" include,
  - (i) land covered with water,
  - (ii) all trees and underwood growing upon land,
  - (iii) all mines, minerals, gas, oil, salt quarries and fossils in and under land,
  - (iv) all buildings, or any part of any building, and all structures, machinery and fixtures erected or placed upon, in, over, under or affixed to land,
  - (v) all structures and fixtures erected or placed upon, in, over, under or affixed to a highway, lane or other public communication or water, but not the rolling stock of a transportation system;

R.S.O. 1960,  
c. 222

- (l) "loan company" means a loan corporation within the meaning of *The Loan and Trust Corporations Act*;
- (m) "locality" means a public school section, a separate school zone or a high school district that comprises or includes territory without municipal organization and includes the board of any of them;
- (n) "Minister" means the Minister of Municipal Affairs;
- (o) "municipality" means a city, town, village or township;
- (p) "person" includes a corporation, partnership, bridge authority, agent or trustee, and the heirs, executors, administrators or other legal representatives of a person to whom the context can apply according to law;
- (q) "telephone company" includes a person or association of persons owning, controlling or operating a telephone system or line, but not a municipal corporation;
- (r) "tenant" includes an occupant and the person in possession other than the owner;
- (s) "trust company" means a trust company within the meaning of *The Loan and Trust Corporations Act*;



- (i) "voters' list" means the municipal voters' list prepared under *The Voters' Lists Act*. R.S.O. 1960, <sup>R.S.O. 1960, c. 420</sup> c. 23, s. 1; 1962-63, c. 7, s. 1, *amended*.

**2.—(1)** The Minister may make regulations,

Regulations

- (a) establishing assessment areas and assessment regions for assessment purposes;
- (b) prescribing forms for the purposes of this Act;
- (c) prescribing standards and procedures to be used for the purpose of equalizing assessments under this Act;
- (d) prescribing the information and returns to be furnished by an assessment commissioner to any county or to any metropolitan or regional municipality.

**(2)** The Minister may appoint assessment commissioners for assessment regions.

Assessment commissioner, appointment

**(3)** The appointment of an assessment commissioner shall be effective for the purposes of this Act upon the publication of a notice of his appointment in *The Ontario Gazette*.

Notice of appointment

**(4)** An assessment commissioner appointed under subsection 1 shall be deemed for the purposes of this and every other Act to be the assessor and assessment commissioner of and for every municipality and locality in the assessment region for which he is appointed. *New.*

Deemed assessor

**3.** All real property in Ontario is liable to assessment and taxation, subject to the following exemptions from taxation:

Property assessable and taxable, exemptions

1. Lands or property belonging to Canada or any Province.

Lands of Canada, etc.

2. Property held in trust for a band or body of Indians, but not if occupied by a person who is not a member of a band or body of Indians.

Indian lands

3. Every place of worship and land used in connection therewith and every churchyard, cemetery or burying ground.

Churches, etc.

- (a) Where land is acquired for the purpose of a cemetery or burying ground but is not immediately required for such purpose, it is not entitled to exemption from taxation under this paragraph until it has been enclosed and actually and *bona fide* required, used and occupied for the interment of the dead.

When exemption not to apply

- (b) The exemption from taxation under this paragraph does not apply to lands rented or leased to a church

Idem

or religious organization by any person other than another church or religious organization. R.S.O. 1960, c. 23, s. 4, pars. 1-3.

Public  
educational  
institutions

4. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a university, high school, public or separate school, whether vested in a trustee or otherwise, so long as such buildings and grounds are actually used and occupied by such institution, but not if otherwise occupied. R.S.O. 1960, c. 23, s. 4, par. 4.

When  
exemption  
not to  
apply

(a) The exemption from taxation under this paragraph does not apply to lands rented or leased to an educational institution mentioned in this paragraph by any person other than another such institution or a person already exempt from taxation in respect of the property rented or leased. 1960-61, c. 4, s. 1 (1); 1966, c. 10, s. 1.

Philan-  
thropic or  
religious  
seminaries

5. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a seminary of learning maintained for philanthropic or religious purposes, the whole profits from which are devoted or applied to such purposes, but such grounds and buildings are exempt only while actually used and occupied by such seminary.

Educational  
seminaries

6. The buildings and grounds not exceeding in the whole fifty acres of and attached to or otherwise *bona fide* used in connection with and for the purposes of a seminary of learning maintained for educational purposes, the whole profits from which are devoted or applied to such purposes, but such grounds and buildings are exempt only while actually used and occupied by such seminary, and such exemption does not extend to include any part of the lands of such a seminary that are used for farming or agricultural pursuits and are worked on shares with any other person, or if the annual or other crops, or any part thereof, from such lands are sold. R.S.O. 1960, c. 23, s. 4, pars. 5, 6.

When  
exemption  
not to  
apply

(a) The exemption from taxation under this paragraph does not apply to lands rented or leased to a seminary of learning mentioned in this paragraph by any person other than another such seminary of learning or a person already exempt from taxation in respect of the property rented or leased. 1962-63, c. 7, s. 2.

Public  
hospitals  
R.S.O. 1960,  
c. 322

7. Every public hospital receiving aid under *The Public Hospitals Act* with the land attached thereto, but not land of a public hospital when occupied by any person as tenant or lessee.

- (a) Land owned and used by such a public hospital for farming purposes shall be deemed attached to the hospital within the meaning of this paragraph, notwithstanding that it is separated therefrom by a highway.

8. Every highway, lane or other public communication and <sup>Highways, etc.</sup> every public square, but not when occupied by a tenant or lessee other than a public commission. R.S.O. 1960, c. 23, s. 4, pars. 7, 8.

9. Subject to section 35, the property belonging to any <sup>Municipal property</sup> county or municipality or vested in or controlled by any public commission or local board as defined by *The Department of Municipal Affairs Act*, wherever situate and whether occupied for the purposes thereof or unoccupied but not when occupied by a tenant or lessee who is liable to taxation, except property of a harbour commission used for the parking of vehicles for which a fee is charged. 1965, c. 6, s. 1, *amended*. <sup>R.S.O. 1960, c. 98</sup>

10. Property owned, occupied and used solely and only by <sup>Boy Scouts and Girl Guides</sup> The Boy Scouts Association or The Canadian Girl Guides Association or by any provincial or local association or other local group in Ontario that is a member of either Association or is otherwise chartered or officially recognized by it.

11. Every industrial farm, house of industry, house of refuge, institution for the reformation of offenders or for the care of children, boys' and girls' home, or other similar institution conducted on philanthropic principles and not for the purpose of profit or gain, but only when the land is owned by the institution and occupied and used for the purposes of the institution. <sup>Industrial farms, etc.</sup>

12. Land of an incorporated charitable institution organized <sup>Charitable institutions</sup> for the relief of the poor, The Canadian Red Cross Society, St. John Ambulance Association, or any similar incorporated institution conducted on philanthropic principles and not for the purpose of profit or gain, that is supported, in part at least, by public funds, but only when the land is owned by the institution and occupied and used for the purposes of the institution.

13. The property of a children's aid society discharging <sup>Children's aid societies</sup> the functions of a children's aid society under *The Child Welfare Act, 1965* whether held in the name of the society or in the name of a trustee or otherwise, if used exclusively for the purposes of and in connection with the society. <sup>1965, c. 14</sup>

14. The property of every public library and other public <sup>Scientific or literary institutions, etc.</sup> institution, literary or scientific, and of every agricultural or horticultural society or association, to the extent of the actual



occupation of such property for the purposes of the institution or society.

R.S.O. 1960,  
c. 11 (a) For the purposes of this paragraph, an agricultural society under *The Agricultural Societies Act* shall be deemed to be in actual occupation where the property of the society is rented and the rent is applied solely for the purposes of the society.

Battle sites 15. Land acquired by a society or association by reason of its being the site of any battle fought in any war, and maintained, preserved and kept open to the public in order to promote the spirit of patriotism.

Exhibition  
buildings of  
companies 16. The land of every company formed for the erection of exhibition buildings to the extent to which the council of the municipality in which such land is situate consents that it shall be exempt.

Machinery 17. All machinery and equipment used for manufacturing or farming purposes or for the purposes of a concentrator or smelter of ore or metals, including the foundations on which they rest, but not including machinery and equipment to the extent that it is used, intended or required for lighting, heating or other building purposes or machinery owned, operated or used by a transportation system or by a person having the right, authority or permission to construct, maintain or operate within Ontario in, under, above, on or through any highway, lane or other public communication, public place or public water, any structure or other thing, for the purposes of a bridge or transportation system, or for the purpose of conducting steam, heat, water, gas, oil, electricity or any property, substance or product capable of transportation, transmission or conveyance for the supply of water, light, heat, power or other service.

Forestry  
purposes 18. One acre used for forestry purposes for every ten acres of the farm in one municipality under a single ownership but not more than twenty acres in all, and, where the total acreage consists of more than one separately assessed parcel, the assessor shall treat all such parcels as one parcel for the purpose of determining the exemptions under this paragraph and shall apportion the exemption to each parcel in the ratio of the acreage of each parcel used or partly used for forestry purposes to the total acreage of all parcels used or partly used for forestry purposes. R.S.O. 1960, c. 23, s. 4, pars. 10-18.

Mineral  
land and  
minerals 19. The buildings, plant and machinery in, on or under mineral land, and used mainly for obtaining minerals from the ground, and the minerals in, on, or under such land other



than diatomaceous earth, limestone, marl, peat, clay, building stone or stone for ornamental or decorative purposes or non-auriferous sand or gravel, but not including a concentrator or smelter of ore or metals. *New.*

**4.** The council of any local municipality may pass by-laws exempting from taxes, other than school taxes and local improvement rates, the land of any religious institution named in the by-law, provided that the land is owned by the institution and occupied and used solely for recreational purposes, on such conditions as may be set out in the by-law. R.S.O. 1960, c. 23, s. 5. Exemption of religious institutions

**5.** The council of a town, village or township may by by-law provide that, if any part of a farm exempted under paragraph 18 of section 3 ceases to be used for forestry purposes so as not to come within the purview of such paragraph, the assessor shall so report to the clerk and that the clerk shall forthwith amend the collector's roll by inserting therein, Where land ceases to be used for forestry purposes

- (a) the rates or taxes with which the farm would have been chargeable for the preceding three years if such part of the farm had not been exempt; or
- (b) such portion of such rates or taxes as the by-law may provide or the council may by resolution deem proper,

and such rates or taxes or portion thereof are collectable in accordance with such amended roll. R.S.O. 1960, c. 23, s. 6.

**6.** The council of any local municipality may pass by-laws exempting from taxes, other than school taxes and local improvement rates, the land belonging to and vested in the Navy League of Canada under such conditions as may be set out in the by-law, so long as the land is occupied and used solely for the purposes of carrying out the activities of the Ontario division of the Navy League. R.S.O. 1960, c. 23, s. 7. Exemption of Navy League

**7.—(1)** Irrespective of any assessment of land under this Act every person occupying or using land for the purpose of, or in connection with, any business mentioned or described in this section, shall be assessed for a sum to be called "business assessment" to be computed by reference to the assessed value of the land so occupied or used by him as follows: Business assessment

- (a) Every person carrying on the business of a distiller for a sum equal to 140 per cent of the assessed value of the land occupied or used by him for such business

exclusive of any portion of such land occupied or used by him for the distilling of alcohol solely for industrial purposes and for a sum equal to 75 per cent of the assessed value as to such last-mentioned portion.

- (b) Every person carrying on the business of a wholesale merchant, brewer, insurance company, loan company, trust company, express company carrying on business on or in connection with a railway or steamboats or other vessels, land company, loaning land corporation, bank, banker or any other financial business for a sum equal to 75 per cent of the assessed value.
- (c) Every person carrying on the business of selling or distributing goods, wares and merchandise through a chain of more than five retail stores or shops in Ontario, directly or indirectly owned, controlled or operated by him, for a sum equal to 75 per cent of the assessed value of the land occupied or used by him in such business for a distribution premises, storage or warehouse for such goods, wares and merchandise, or for an office used in connection with such business.
- (d) Every person carrying on the business of a manufacturer, including the business of a flour miller, maltster and a concentrator or smelter of ore or metals, for a sum equal to 60 per cent of the assessed value, provided that a manufacturer is not liable to business assessment as a wholesale merchant by reason of his carrying on the business of selling by wholesale the goods of his own manufacture on such land, and provided further that when a person occupies or uses land for the purpose of or in connection with the business of a concentrator or smelter of ore or metals that is also used for obtaining minerals from the ground, the assessor shall determine the land that is reasonably necessary for the purposes of such concentrator or smelter of ore or metals.
- (e) Every person carrying on the business of selling goods or services through a chain of more than five stores, shops or outlets in Ontario, except a hotel or motel, for a sum equal to,
  - (i) 40 per cent of the assessed value in the year 1970,
  - (ii) 45 per cent of the assessed value in the year 1971,

- (iii) 50 per cent of the assessed value in the year 1972 and thereafter.

(f) Every person,

- (i) practising or carrying on the business of a barrister, solicitor, notary public, conveyancer, physician, surgeon, oculist, optometrist, ophthalmic dispenser, physiotherapist, podiatrist, aurist, dentist or veterinarian, or a civil, mining, consulting, mechanical or electrical engineer, surveyor, contractor, builder, advertising agent, private investigator, employment agent, accountant, assignee, auditor, osteopath, chiropractor, massagist, architect and every person carrying on a financial or commercial business or any other business as agent, or
- (ii) carrying on the business of operating a radio or television broadcasting station, or
- (iii) carrying on business as the publisher of a newspaper, or a photographer, lithographer, printer or publisher, or
- (iv) carrying on the business of a department store,

for a sum equal to 50 per cent of the assessed value.

(g) Every person carrying on the business of,

- (i) a telegraph or telephone company, or
- (ii) a transportation system, other than one for the transportation or transmission or distribution by pipe line of crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or liquefied petroleum gas or any mixture or combination of the foregoing, or
- (iii) the transmission of water or of steam, heat or electricity for the purposes of light, heat or power,

for a sum equal to 30 per cent of the assessed value of the land, except a highway, lane or other public communication or public place or water or private right of way, occupied or used by such person, exclusive of the value of any machinery, plant or appliances erected or placed upon, in, over, under or affixed to such land.

- (h) Every person carrying on the business of transportation, transmitting or distributing by pipe line crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or liquefied petroleum gas or any mixture or combination of the foregoing, for a sum equal to 30 per cent of the assessed value of the land excluding any pipe line liable to assessment under section 32 or 33.
- (i) Every person carrying on the business of a car park, for a sum equal to 25 per cent of the assessed value.
- (j) Every person carrying on any business not specially mentioned before in this section, for a sum equal to 30 per cent of the assessed value. R.S.O. 1960, c. 23, s. 9 (1); 1968, c. 6, s. 1, *amended*.

Employee  
parking lots

(2) Irrespective of any assessment of land or of any business assessment under this Act, every person who is liable to be assessed for business assessment and who provides without charge parking facilities for the vehicles of his employees shall be assessed for a sum "to be called business assessment" equal to 25 per cent of the assessed value of the land so used for employee parking that is reasonably necessary for such purpose as determined by the assessor, but such person shall not otherwise be assessable for business assessment in respect of such land. 1966, c. 10, s. 3, *amended*.

Shared  
parking lots

(3) Irrespective of any assessment of land or of any business assessment under this Act, every person carrying on business in one of a group of premises in which business is carried on where land for parking is made available by the owner of the land, or by anyone claiming under him, without charge to customers of or persons having business in one of such premises in such group in common with the customers of or persons having business with the occupants of other such premises in the group shall be assessed for a sum "to be called business assessment" equal to 25 per cent of the assessed value of that portion of the land made available for parking which is in the proportion to the whole of the land so made available that the assessed value of his premises is to the total assessed value of the premises occupied by the group exclusive of the land made available for parking. *New*.

Tax not  
a charge  
on land

(4) Every person assessed for business assessment is liable for the payment of tax thereon and the tax assessed does not constitute a charge upon the land. R.S.O. 1960, c. 23, s. 9 (13).

Transportation of  
gas, etc.,  
by pipe  
line by  
manufacturer

(5) Where a manufacturer also carries on the business of a transportation system for the transportation or transmission



or distribution by pipe line of crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or any mixture or combination of the foregoing, he shall not be assessed for business assessment as a manufacturer in respect of such transportation system. R.S.O. 1960, c. 23, s. 9 (3).

(6) Wherever in this section general words are used for the purpose of including any business that is not expressly mentioned, such general words shall be construed as including any business not expressly mentioned, whether or not such business is of the same kind as or of a different kind from those expressly mentioned. <sup>Effect of general words</sup> R.S.O. 1960, c. 23, s. 9 (14).

(7) Subject to subsection 8, no person shall be assessed in respect of the same premises under more than one of the clauses of subsection 1, and, where any person carries on more than one of the kinds of business mentioned in that subsection on the same premises, he shall be assessed by reference to the assessed value of the whole of the premises under that one of those clauses in which is included the kind of business that is the chief or preponderating business of those so carried on by him in or upon such premises. <sup>Persons carrying on more than one class of business</sup>

(8) Where a manufacturer also carries on the business of a retail merchant, he shall be assessed as a retail merchant in respect of any premises or of any portion of any premises that are occupied and used by him solely and only for the purpose of such business. <sup>Retailing by manufacturer</sup> R.S.O. 1960, c. 23, s. 9 (5, 6).

(9) Where any person mentioned in subsection 1 occupies or uses land partly for the purpose of his business and partly for the purpose of a residence, he shall be assessed under this section only in respect of the part occupied mainly for the purpose of his business. <sup>Where land used partly for business and for residence</sup> R.S.O. 1960, c. 23, s. 9 (9), *amended*.

(10) No person occupying or using land as a rooming house, apartment house, farm, market garden, nursery or apiary or for the raising of animals for the production of fur is liable to business assessment in respect of such land. <sup>Farmers etc.</sup>

- (a) In this subsection, "rooming house" means any house or building or portion thereof in which the proprietor supplies lodging for hire or gain, to other persons with or without meals in rooms furnished by the proprietor with necessary furnishings, and does not include an hotel, as defined in *The Hotel Registration of Guests Act*. <sup>R.S.O. 1960 c. 180</sup> R.S.O. 1960, c. 23, s. 9 (11), *amended*.

Minimum  
assessment

(11) Where the amount of the assessment of any person assessable under this section would under the foregoing provisions be less than \$100 he shall be assessed for the sum of \$100. R.S.O. 1960, c. 23, s. 9 (8), *amended*.

Assessment  
of telephone  
companies  
on gross  
receipts in  
cities, towns,  
villages and  
police  
villages

8.—(1) Every telephone company carrying on business in a city, town, village or police village, in addition to any other assessment to which it may be liable under this Act, shall be assessed for 100 per cent of the amount of the gross receipts from all telephone and other equipment belonging to the company located within the municipal limits of the city, town, village or police village, for the year ending on the 31st day of December next preceding the assessment.

Assessment  
of receipts  
from long  
distance  
business

(2) To remove doubts, it is hereby declared that the receipts of a telephone company from long distance business or calls in a municipality or police village are and always have been liable to assessment under subsection 1 in such municipality or police village.

Assessment  
of telephone  
companies  
on mileage in  
townships

(3) Subject to subsection 4, every telephone company shall be assessed in every township for one circuit used for carrying messages and placed or strung on poles or other structures or in conduits, including such poles, structures and conduits, and in use by the company on the 31st day of December next preceding the assessment, at the rate of \$135 per mile and for each additional circuit placed or strung on such poles or other structures or in such conduits, whether or not in use by the company on the 31st day of December next preceding the assessment, at the rate of \$7.50 per mile.

Assessment  
of local  
telephone  
companies

(4) Where a telephone company does not operate generally throughout Ontario and is not authorized by statute to carry on business throughout Ontario, it shall be assessed in every township for one circuit used for carrying messages and placed or strung on poles or other structures or in conduits, including such poles, structures and conduits, and in use by the company on the 31st day of December next preceding the assessment, at the rate of \$50 per mile and for each additional circuit placed or strung on such poles or other structures or in such conduits, whether or not in use by the company on the 31st day of December next preceding the assessment, at the rate of \$7.50 per mile.

Computa-  
tion of  
length of  
circuits

(5) In computing the length of telephone circuits placed or strung on poles or other structures or in conduits in townships,

(a) the portion of a circuit within a police village shall not be included;

(b) a circuit that does not exceed twenty-five miles in length that is not used as a connecting circuit between two or more central exchange switchboards shall not be included;

(c) every circuit regardless of its length that connects two or more central exchange switchboards shall be included.

(6) In a township, the land of a telephone company on which any building is erected or placed, and the building itself, are liable to assessment. Telephone company assessable for land built on in townships

(7) Every telegraph company carrying on business in a city, town, village or police village, in addition to any other assessment to which it may be liable under this Act, shall be assessed for 100 per cent of the amount of the gross receipts belonging to the company in such city, town, village or police village from the business of the company for the year ending on the 31st day of December next preceding the assessment. Assessment of telegraph companies on gross receipts in cities, towns, villages and police villages

(8) In every township, there shall be assessed against every such telegraph company a sum equal to \$40 for every mile of the length of one wire placed or strung on the poles or other structures or in conduits operated or used by the company in the township and in use on the 31st day of December next preceding the assessment and a sum equal to \$5 per mile for each additional wire so placed or strung on the 31st day of December next preceding the assessment. Assessment of mileage in townships

(9) In a township, the land of a telegraph company on which any building is erected or placed, and the building itself, are liable to assessment. Telegraph company assessable for land built on in township

(10) The telephone and telegraph plant, poles and wires of a steam railway company that are used exclusively in the running of trains or for any other purposes of a steam railway and not for commercial purposes are exempt from assessment; but each of such wires when used for commercial purposes shall be assessed at \$5 per mile in the manner hereinbefore mentioned. Telegraph and telephone plant of railways

(11) In the computation of the length of telegraph wires and additional wires for assessment in a township, the wires placed or strung within the area of any police village and the wires of all branch and loop lines that do not exceed twenty-five miles in length shall not be included. Wires in police villages and branch and loop lines excluded



Measure-  
ment of  
additional  
wires

(12) In the measurement of such additional wires or circuits, the length of every telegraph wire and every telephone circuit placed or strung in cables or other combinations, and used or capable of being used as an independent means of conveying messages, shall be computed.

Assessment  
exemptions  
of companies

(13) Every company assessed as provided in this section is exempt from assessment in any municipality in respect of all machinery, plant and appliances wherever situate, and is exempt from assessment in cities, towns, villages and police villages in respect of all structures placed on, over, under or affixed to any highway, lane or other public communication, public place or water.

Poles and  
wires on  
township  
boundaries

(14) Where the poles, structures, conduits or wires of a telegraph or telephone company are placed on a boundary line between two townships or so near thereto that they are in some places on one side and in other places on the other side of the boundary line or are placed on a road that lies between two townships, although it may deviate so as in some places to be wholly or partly within either of them, the company shall be assessed in each township for one-half of the amount assessable against it under subsection 3, 4, 8 or 10, as the case may be, in both the townships taken together.

Real  
property  
assessment

(15) Notwithstanding subsection 13, the assessment of a telephone company or telegraph company under this section shall be deemed to be real property assessment, and the taxes payable by any such company are a lien upon all the lands of the company in the municipality. R.S.O. 1960, c. 23, s. 10, *amended*.

Returns  
by telegraph  
and  
telephone  
companies

**9.—**(1) Every telegraph and telephone company doing business in Ontario shall, on or before the 1st day of March in each year, transmit to the assessment commissioner of each municipality in which the company does business, a statement in writing of the amount of the gross receipts of the company in such municipality for the year ending on the 31st day of December next preceding the assessment.

*Idem*

(2) Every telegraph and telephone company doing business in Ontario shall, on or before the 1st day of March in each year, transmit to the assessment commissioner of every township in which the company does business, a statement in writing showing,

- (a) the length in miles of one wire or of one circuit, as the case may be, placed or strung on poles or other structures or in conduits (including half on the boundaries of adjoining townships) in use by the



company in such township on the 31st day of December next preceding the assessment, and the length in miles of additional wires or circuits, as the case may be, placed or strung on such poles or other structures or in such conduits (including half on the boundaries of adjoining townships) whether or not in use by the company in such township on the 31st day of December next preceding the assessment; and

- (b) the length in miles of one exempt wire or of one exempt circuit, as the case may be, placed or strung on poles or other structures or in conduits (including half on the boundaries of adjoining townships) in use by the company in such township on the 31st day of December next preceding the assessment, and the length in miles of additional exempt wires or circuits, as the case may be, placed or strung on such poles or other structures or in such conduits (including half on the boundaries of adjoining townships) whether or not in use by the company in such township on the 31st day of December next preceding the assessment. R.S.O. 1960, c. 23, s. 11, *amended*.

**10.—**(1) Where in a township the density of population is not less than 150 of population to 500 acres, the council thereof may, subject to the approval of the Department, by by-law define such areas and declare them to be police villages for the purposes of section 8, and each year thereafter so long as the by-law remains in force every telephone and telegraph company carrying on business in the areas shall be assessed therein on a gross receipts basis in the manner provided in section 8, except that in such case the company shall be assessed for 100 per cent of the amount of the gross receipts from all equipment belonging to the company located within the areas. Power of township to assess on basis of gross receipts

(2) Every by-law passed under subsection 1 shall have attached thereto a map showing clearly the boundaries of the areas. R.S.O. 1960, c. 23, s. 12 (1, 2). Map of areas to be attached

(3) Where a by-law is passed under subsection 1, every telephone and telegraph company required under section 9 to transmit a statement to the assessment commissioner shall keep records of the gross receipts earned by the company on and after the 1st day of January in the year following that in which the by-law was approved by the Department, and the statement required to be transmitted to the assessment commissioner by the 1st day of March in the second year First statement of company based on gross receipts

following that in which the by-law was approved shall be based on the gross receipts earned by the company in the year following that in which the by-law was approved. R.S.O. 1960, c. 23, s. 12 (3), *amended*.

Duty of clerk

(4) Upon the passing, amending or repealing of a by-law under subsection 1, the clerk shall forthwith transmit a copy thereof to the assessment commissioner and to every telephone and telegraph company carrying on business in the areas defined in the by-law. R.S.O. 1960, c. 23, s. 12 (4), *amended*.

Limit of taxation of gross receipts of a telephone company

**11.** Notwithstanding the other provisions of this Act or any other general or special Act, the total amount of the taxes and rates levied and imposed in any year in respect of the gross receipts of a telephone company in a municipality shall not exceed an amount equal to 5 per cent of the total of the gross receipts of the company from its business in the municipality for the year ending on the 31st day of December next preceding the assessment. R.S.O. 1960, c. 23, s. 13; 1962-63, c. 7, s. 3.

Assessment of easements

**12.—**(1) Where an easement is appurtenant to any land, it shall be assessed in connection with and as part of the land at the added value it gives to the land as the dominant tenement, and the assessment of the land that, as the servient tenement, is subject to the easement shall be reduced accordingly.

Lanes used as right of way

(2) Where land is laid out and used as a lane and is subject to such rights of way as prevent any beneficial use of it by the owner, it shall not be assessed separately, but its value shall be apportioned among the various parcels to which the right of way is appurtenant and shall be included in the assessment of such parcels and in such cases the assessor shall return the land so used as "Lane not assessed". R.S.O. 1960, c. 23, s. 14 (1, 2).

Restrictive covenant

(3) A restrictive covenant running with the land shall be deemed to be an easement within the meaning of this section. R.S.O. 1960, c. 23, s. 14 (4).

Right of access

**13.—**(1) An assessor, and any assistant of and designated by an assessor, upon producing proper identification, shall at all reasonable times and upon reasonable request be given free access to all land and to all parts of every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, for the purpose of making a proper assessment thereof or of making a proper business assessment in respect thereof. R.S.O. 1960, c. 23, s. 16 (1); 1966, c. 10, s. 4, *amended*.

(2) Every adult person present on land when any person referred to in subsection 1 visits the land in the performance of his duties shall upon request give to such person all the information in his knowledge that will assist such person to make a proper assessment of the land and every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, to make a proper business assessment in respect thereof, and to obtain the information he requires with respect to any person whose name he is required to enter on the assessment roll or in the census register. R.S.O. 1960, c. 23, s. 16 (2). Information

**14.**—(1) Where an assessor has visited land for the purpose of making a proper assessment thereof or a proper business assessment in respect thereof or census and has been unable to obtain all information necessary for such purpose, he may deliver or cause to be delivered or mailed to the address of any person, whether resident in the municipality or not, who is or may be assessed in respect of the land, a questionnaire or questionnaires in writing demanding information as prescribed by the regulations. R.S.O. 1960, c. 23, s. 17 (1), *amended*. Where assessor unable to obtain information by visit

(2) Every person to whom any questionnaire is delivered or mailed shall, within ten days after the delivery or mailing, enter thereon in the proper places all the information required thereby that is within his knowledge and sign and deliver or mail the questionnaires to the assessment commissioner or assessor whose name and address appear on the questionnaire. R.S.O. 1960, c. 23, s. 17 (2), *amended*. Return of questionnaire

(3) Except as provided in this or any other section of this Act, no person may be required by an assessment commissioner, assessor or other person to furnish information with respect to the assessment of land, business or persons or with respect to the census. R.S.O. 1960, c. 23, s. 17 (3). Proviso

**15.** The assessor is not bound by any statement delivered under section 13 or 14 nor does it excuse him from making due inquiry to ascertain its correctness, and, notwithstanding any such statement, the assessor may assess every person for such amount as he believes to be just and correct, and may omit his name or any land that he claims to own or occupy, if the assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such land. R.S.O. 1960, c. 23, s. 18. Assessor not bound by returns

**16.**—(1) Every person who, having been required to furnish information under section 13 or 14 makes default in delivering or furnishing it and any corporation that makes Offence for not furnishing information



default in delivering the statement mentioned in section 9 is guilty of an offence and on summary conviction is liable to a fine of not more than \$100 and an additional fine of \$10 for each day during which default continues.

for false  
statement

(2) Every person who knowingly states anything false in any such statement or in furnishing such information is guilty of an offence and on summary conviction is liable to a fine of not more than \$200.

for  
obstructing  
assessor, etc.

(3) Every person who wilfully obstructs or interferes with any person referred to in subsection 1 of section 13 in the performance of any of his duties or the exercise of his rights, powers and privileges under this Act is guilty of an offence and on summary conviction is liable to a fine of not more than \$200. R.S.O. 1960, c. 23, s. 19.

Assessment  
roll content

**17.**—(1) The assessment commissioner shall cause to be prepared an assessment roll for each municipality in the region for which he is the assessment commissioner and, in such preparation, shall cause to be set down the following particulars:

1. A description of the property sufficient to identify it.
2. The name and surnames, in full, if they can be ascertained, of all persons who are liable to assessment in the municipality whether they are or are not resident in the municipality.
3. The amount assessable against each person opposite his name and where there is both owner and tenant, both names shall be entered on the roll.
4. Year of birth of every person entered on the roll.
5. Whether the person is a Canadian citizen, British subject, or an alien by inserting opposite his name the letters "C C", "B S" or "A", as the case may be.
6. Whether the person is an owner or tenant by inserting opposite his name the letter "O" or "T", as the case may be, and where the person is a "farmer's son", "farmers' daughter" or "farmer's sister", there shall also be similarly entered the letters "F S", "F D" or "F Sis", and, in the case of a person who is entitled to be a municipal elector by reason of being the husband or wife of the person rated or entitled to be rated for land as provided by *The Municipal Act* or by reason of being the wife of a farmer's son, or a farmer's daughter, or farmer's sister, there shall also be entered the letters "M F"

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c. 249



meaning that such person is entitled to vote at municipal elections but is not to be counted for the purpose of determining representation in the county council, and all such names shall be numbered on the roll.

7. Occupation of every person entered on the roll.

8. Number of acres, or other measures showing the extent of the land.

9. Market value of the parcel of land.

10. Amount of taxable land.

11. Value of the land if liable for school rates only.

12. Value of land exempt from taxation.

13. Assessment for real property under clauses *a* and *c* of subsection 2 of section 294 of *The Municipal Act*.

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c. 249

14. Percentage applied in determining the amount of business assessment under section 7.

15. Residential assessment.

16. Professional and commercial assessment.

17. Manufacturing and industrial assessment.

18. Farm assessment.

19. Religion, if Roman Catholic.

20. Whether a public or separate school supporter, by inserting the letter "P" or "S" as the case may be.

21. Corporations assessment, by inserting the letter "C" where applicable.

(2) The following provisions shall be observed in the Preparation preparation of the assessment roll:

1. No assessment shall be made against the name of any deceased person, but, when the assessor is unable to ascertain the name of the person who should be assessed in lieu of the deceased person, he may enter, instead of such name, the words "Representatives of A.B., deceased" (*giving the name of the deceased person*).

2. Each subdivision shall be assessed separately, and every parcel of land (whether a whole subdivision or a portion thereof, or the whole or a portion of a building thereon) in the separate occupation of any person shall be separately assessed; provided that no portion of any building used or intended to be used as a residence shall be separately assessed unless it is a domestic establishment of two or more rooms in which the occupants usually sleep and prepare and serve meals.

3. Where a block of vacant land subdivided into lots is owned by the same person, it may be entered on the roll as so many acres of the original block or lot if the numbers and description of the lots into which it is subdivided are also entered on the roll.

Mechanical  
preparation

(3) To facilitate the use of mechanical methods of preparing the roll, and without limiting the generality of the foregoing,

(a) in the case of a Canadian citizen or British subject, the letters "C C", "B S" may be omitted and such omission signifies that the person is entered on the roll as a Canadian citizen or British subject;

(b) in the case of a public school supporter, the letter "P" may be omitted, and such omission signifies that the person is entered on the roll as a public school supporter;

(c) in the case of an owner, the letter "O" may be omitted, and such omission signifies that the person is entered on the roll as an owner. R.S.O. 1960, c. 23, s. 20, *amended*.

Interpre-  
tation

**18.—(1)** In this section,

(a) "farm" means not less than twenty acres of land in the actual occupation of the owner of it;

(b) "father" includes stepfather;

(c) "mother" includes stepmother;

(d) "owner" means a person who is owner in his or her own right, or a person whose wife is owner in her own right, of any estate for life or any greater estate legal or equitable, or of a leasehold estate, the term of which is not less than five years, except where the person is a widow and in that case "owner" means "owner in her own right" of such an estate;

(e) "son", "sons", "farmer's son" and "farmers' sons" means son or sons, stepson or stepsons of the full age of twenty-one years not otherwise entitled to be entered on the voters' list;

(f) "daughter", "daughters", "farmer's daughter" and "farmers' daughters" means daughter or daughters, stepdaughter or stepdaughters of the full age of twenty-one years not otherwise entitled to be entered on the voters' list;

(g) "farmer's sister" means a sister of the full age of twenty-one years, not otherwise entitled to be entered on the voters' list, who is the sister of the owner of a farm who is unmarried or is a widower, and has resided on the farm with such owner for the twelve months next preceding and is residing thereon at the date fixed for beginning to make the assessment roll,

(2) Subject to subsections 3 to 10, where a father or mother is the owner of a farm, his or her sons and daughters who have resided on the farm for the twelve months next preceding and are residing thereon at the date fixed for beginning to make the assessment roll have the same right to be entered on the roll as if they were jointly assessed for the farm with the father or mother, but they shall be entered on the roll as farmers' sons, or farmers' daughters, as the case may be.

(3) Where the amount at which the farm is assessed is insufficient, if equally divided between a father or mother and son or daughter, and they were jointly assessed for it, to qualify both to vote at a municipal election, the son or daughter is not entitled to be entered on the roll in respect of the farm.

(4) If the father is living and there are more sons than one resident as provided in subsection 2, and the farm is not assessed for an amount sufficient, if equally divided between them, to qualify the father and all such sons to vote at a municipal election, so many of the sons in the order of their seniority, beginning with the eldest, as the amount at which the farm is assessed, if equally divided between them and the father, would be sufficient to qualify, are entitled to be entered on the roll as farmers' sons.

(5) If the father is dead and the mother is a widow and the farm is not assessed for an amount sufficient, if equally divided between them, to qualify all of them to vote at a municipal election, so many of the sons, in the order mentioned in subsection 4, as the amount at which the farm is assessed, if

equally divided between the mother and them, would be sufficient to qualify, are entitled to be entered on the roll as farmers' sons

Right of  
daughter to  
vote where  
no sons

(6) Where a father or mother has no sons, the daughters, if any, for the purposes of subsection 4 or 5 are entitled to be entered on the roll as farmers' daughters in the same manner and to the same extent as the sons, if there had been sons, would have been entitled to be entered on the roll. R.S.O. 1960, c. 23, s. 24 (1-6).

Right of  
daughter to  
vote where  
sons also  
vote

(7) Where a father or mother has sons and daughters and the farm is assessed at an amount more than sufficient to entitle the father or mother and all the sons to be entered on the roll, but is not assessed for an amount sufficient to qualify also all such daughters to vote at a municipal election, so many of the daughters in the order mentioned for sons in subsection 4 as the amount at which the farm is assessed, if equally divided between the father, mother and the sons and daughters, would be sufficient to qualify, are entitled to be entered on the roll as farmers' daughters. *New.*

Right of  
farmer's  
sister to  
vote

(8) A farmer's sister has the same right to be entered on the roll as if she were jointly assessed for the farm with the owner, but she shall not be entered thereon as a farmer's sister unless the amount at which the farm is assessed is sufficient, if equally divided between them and they were jointly assessed for it, to qualify both to vote at a municipal election.

Right of  
more than  
one farmer's  
sister to  
vote

(9) In case more than one farmer's sister has the right under subsection 8 to be entered on the roll with the owner, and the farm is not assessed for an amount sufficient to qualify all such farmer's sisters to vote at a municipal election, so many of the farmer's sisters in the order mentioned for sons in subsection 4 as the amount at which the farm is assessed, if equally divided between the owner and the farmer's sisters, would be sufficient to qualify, are entitled to be entered on the roll as farmer's sisters.

Occasional  
absence not  
to disqualify

(10) Occasional or temporary absence from the farm for a time or times not exceeding in the whole six of the twelve months does not disentitle a farmer's son, farmer's daughter or farmer's sister to be entered on the roll. R.S.O. 1960, c. 23, s. 24 (8-10).

Assessor to  
be guided by  
index book  
R.S.O. 1960,  
c. 368

**19.** Where the index book required by section 54 of *The Separate Schools Act* is prepared, an assessor shall be guided thereby in ascertaining who have given the notices that are by law necessary in order to entitle supporters of Roman Catholic separate schools to exemption from the public school tax. R.S.O. 1960, c. 23, s. 25.



**20.** An assessor, where the entry in the index book mentioned in section 19 does not show a ratepayer to be a supporter of separate schools, shall accept the statement of the ratepayer, or a statement made on his behalf and by his authority, and not otherwise, that he is a Roman Catholic, as sufficient *prima facie* evidence for placing such person on the assessment roll as a separate school supporter, or if the assessor knows personally any ratepayer to be a Roman Catholic, this is also sufficient for placing such person on the assessment roll as a separate school supporter. R.S.O. 1960, c. 23, s. 26, *amended*.

Evidence on which assessor to enter persons as separate school supporters

**21.—**(1) The Assessment Review Court shall hear and determine all complaints with regard to persons alleged to be wrongfully placed upon or omitted from the roll as public school supporters or as Roman Catholic separate school supporters, and any person so complaining or any ratepayer or school board may give notice in writing to the person whose name appears on the assessment notice as the person giving the notice on behalf of the municipality of such complaint, and the provisions of this Act as to giving notice of complaints against the assessment roll and proceedings for the trial thereof apply to complaints under this section except that the notice of complaint may be given at any time on or before the 14th day of October or the last day for appealing to the court whichever is the later. R.S.O. 1960, c. 23, s. 27 (1); 1961-62, c. 6, s. 3; 1967, c. 4, s. 1 (1), *amended*.

School support

(2) Liability in respect of public or separate school support shall be determined in accordance with the circumstances existing at the time the notice of complaint was given. R.S.O. 1960, c. 23, s. 27 (2).

Determination of school support, time for

(3) Notwithstanding subsection 1, if the notice of complaint is received more than thirty days before the last day for giving the notice under subsection 1, the person to whom the notice has been given under subsection 1 shall prepare and deliver to the clerk of the municipality, on or before the last day for giving the notice of complaint, a revised assessment notice showing liability in accordance with the circumstances existing at the time the notice of complaint was given, which notice shall be sent by the clerk, with the notice of the sitting of the court to consider the complaint, to the owner or tenant to be assessed, to the owner or tenant appearing on the assessment roll and to the complainant, and the court shall amend the roll in accordance with such revised assessment notice unless one of the parties concerned or his agent appears at the hearing and objects thereto, in which event the court shall determine the matter as provided in subsection 1. R.S.O. 1960, c. 23, s. 27 (3); 1967, c. 4, s. 1 (2), *amended*.

Revised assessment notice

Notice to be  
given of  
assessment  
as public or  
separate  
school  
supporter

**22.—**(1) In the case of a municipality in which there are supporters of a Roman Catholic separate school therein, or contiguous thereto, there shall be printed in conspicuous characters, or written across or on the assessor's notice to every ratepayer provided for by section 40 in addition to the proper entry heretofore required to be made in the column respecting the school tax, the following words: "*Your are assessed as a Separate School supporter*" or "*You are assessed as a Public School supporter*", as the case may be; or these words may be added to the notice to the ratepayer.

Notice to be  
given of  
change in  
assessment  
as public or  
separate  
school  
supporter

(2) Where a ratepayer, who was in the next preceding year assessed as a public school supporter, is being assessed as a separate school supporter or where a ratepayer, who was in the next preceding year assessed as a separate school supporter, is being assessed as a public school supporter, it is the duty of the assessor to give, in addition to all other notices, a written or printed notice to the ratepayer that the change is being made. R.S.O. 1960, c. 23, s. 28, *amended*.

Yearly  
census of  
inhabitants

**23.—**(1) The assessment commissioner shall cause a yearly census to be taken of the inhabitants of every municipality of the region for which he is the assessment commissioner according to the following age groups:

Group	Age	Group	Age	Group	Age
1.—	3 and under	5.—	8 and 9	9.—	16 to 19
2.—	4	6.—	10 to 13	10.—	20 to 59
3.—	5	7.—	14	11.—	60 to 64
4.—	6 and 7	8.—	15	12.—	65 to 69
				13.—	70 and over.

R.S.O. 1960, c. 23, s. 29 (1), *amended*.

Register  
of census

(2) The assessment commissioner shall cause the census to be entered in a register, which shall show the population in the age groups as required under subsection 1, and such register shall be according to the form and include the particulars prescribed by the Department.

Taking and  
return of  
census

(3) The census shall be taken yearly on or before the 30th day of September and a summary thereof showing the total number of inhabitants according to the age groups set forth in subsection 1 shall be returned by the assessment commissioner to the clerk of the municipality not later in the same year than the 1st day of October. 1966, c. 10, s. 6, *amended*.

Owner-  
occupied  
land

**24.—**(1) Land occupied by the owner shall be assessed against him.

(2) Unoccupied land the owner of which is resident in the municipality shall be assessed against him. Unoccupied land of resident

(3) Land owned by a resident in the municipality and occupied by any person other than the owner shall be assessed against the owner and the tenant. Land of resident occupied by tenant

(4) Occupied land owned by a person who is not a resident in the municipality shall be assessed against the owner, if known, and against the tenant. R.S.O. 1960, c. 23, s. 32 (1-4). Occupied land owned by non-resident

(5) Unoccupied land owned by non-residents shall be assessed in the same manner as the land of residents and, where the name of the owner cannot be ascertained, the assessor shall insert the word "non-resident" in the assessment roll for the name of the owner opposite the description of the land. R.S.O. 1960, c. 23, s. 32 (5), *amended*. Unoccupied land of non-residents

(6) Where land is owned by more persons than one, and any one of the owners is not resident in the municipality, Joint owners, resident and non-resident

(a) if the land is occupied by any person other than the owners, it shall be assessed against the tenant and against such of the owners as are known; and

(b) if occupied by any of the owners or if unoccupied, it shall be assessed against all the owners who are known.

(7) Where the land is assessed against a tenant under subsection 4 or 6, the tenant, for the purpose of imposing and collecting taxes upon and from the land, shall be deemed to be the owner. R.S.O. 1960, c. 23, s. 32 (6, 7). Tenant, when to be deemed owner

(8) Land held by a trustee, guardian, executor or administrator shall be assessed against him as owner or tenant thereof, as the case may require, in the same manner as if he did not hold the land in a representative capacity; but the fact that he is a trustee, guardian, executor or administrator shall, if known, be stated in the roll, and such trustee, guardian, executor or administrator is only personally liable when and to such extent as he has property as such trustee, guardian, executor or administrator, available for payment of such taxes. R.S.O. 1960, c. 23, s. 32 (8), *amended*. Land held by trustees, etc.

**25.** The real estate of any transportation or transmission company shall be considered as land of a resident in the municipality although the company does not have an office in the municipality. R.S.O. 1960, c. 23, s. 33. Land of transportation or transmission company



Assessment  
of Crown  
lands

**26.—**(1) Notwithstanding paragraph 1 of section 3, the tenant of land owned by the Crown where rent or any valuable consideration is paid in respect of such land and the owner of land in which the Crown has an interest and the tenant of such land where rent or any valuable consideration is paid in respect of such land shall be assessed in respect of the land in the same way as if the land was owned or the interest of the Crown was held by any other person.

(a) For the purposes of this subsection,

- (i) "tenant", in addition to its meaning under section 1, also includes any person who uses land belonging to the Crown as, or for the purposes of, or in connection with, his residence, irrespective of the relationship between him and the Crown with respect to such use,
- (ii) "residence" means a building or part of a building used as a domestic establishment and consisting of two or more rooms in which persons usually sleep and prepare and serve meals,
- (iii) "rent or any valuable consideration" shall be deemed to have been paid, in the case of an employee using land belonging to the Crown as a residence, where there is a reduction in or deduction from the salary, wages, allowances or emoluments of the employee because of such use or where such use is taken into consideration in determining the employee's salary, wages, allowances or emoluments. R.S.O. 1960, c. 23, s. 34 (1), *amended*.

Assessment  
of Indian  
lands

(2) The tenant of land held in trust for a band or body of Indians who is not a member of such band or body where rent or any valuable consideration is paid in respect of such land shall be assessed in respect of the land in the same way as if the land was owned or held by any other person. R.S.O. 1960, c. 23, s. 34 (3).

Tenant's  
interests  
may be  
sold

(3) In addition to the liability of every person assessed under subsection 1 or 2 to pay the taxes assessed against him, the interest in such land, if any, of every person other than the Crown and the band or body of Indians for which it is held in trust or any member thereof is subject to the special lien on land for taxes given by *The Municipal Act* and is liable to be sold or vested in the municipality for arrears of taxes. R.S.O. 1960, c. 23, s. 34 (4), *amended*.

R.S.O. 1960,  
c. 249



(4) This section does not apply to the interest of a timber licensee, lessee, grantee or concessionaire in a licence, lease or agreement issued under *The Crown Timber Act*, or to any right in timber cut or to be cut by the holder of, or party to, such licence, lease or agreement, or to such improvements or equipment as lumber camps, tote roads, telephone lines, hoists, logging railways, dams or booms that may be used only temporarily in connection with logging or lumbering operations conducted under such licence, lease or agreement. 1960-61, c. 4, s. 3.

Application to timber licensees, etc.  
R.S.O. 1960, c. 83

**27.**—(1) Subject to this section, land shall be assessed at its market value.

Assessment of land

(2) Subject to subsection 3, the market value of land assessed is the amount that the land might be expected to realize if sold in the open market by a willing seller to a willing buyer. R.S.O. 1960, c. 23, s. 35 (1, 2), *amended*.

Market value

(3) For the purposes of subsection 2, in ascertaining the market value of farm lands used only for farm purposes by the owner thereof or used only for farm purposes by a tenant of such an owner and buildings thereon used solely for farm purposes, including the residence of the owner or tenant and of his employees and their families on the farm lands, consideration shall be given to the market value of such lands and buildings for farming purposes only, and in determining such market value consideration shall not be given to sales of lands and buildings to persons whose principal occupation is other than farming. R.S.O. 1960, c. 23, s. 35 (3); 1960-61, c. 4, s. 4 (1); 1961-62, c. 6, s. 4 (1); 1962-63, c. 7, s. 5 (1), *amended*.

Farm lands and buildings

(4) Where the owner of farm lands entitled to the benefit of subsection 3 dies or retires, the market value of the lands and buildings in respect of which subsection 3 applies shall be ascertained in the manner provided in subsection 3 in assessing such lands during the period the lands are held by him after his retirement or held by his estate after his death, but in no case beyond the two years immediately following the owner's death or retirement unless such lands are occupied by the surviving spouse of the deceased owner or by the retired owner. 1960-61, c. 4, s. 4 (2); 1961-62, c. 6, s. 4 (2), *amended*.

Where owner dies or retires

(5) When an appeal has been taken in respect of the assessment of farm lands mentioned in subsection 3 from the decision of the Assessment Review Court, the assessment as finally determined on appeal shall remain fixed in respect of the same lands and buildings for a period of two years after

Effect of assessment determined on appeal

the year in respect of which such appeal was taken so long as the lands and buildings are owned by a person whose principal occupation is farming. 1962-63, c. 7, s. 5 (2), *amended*.

Reforested  
lands

(6) Land that has been planted for forestation or reforestation purposes shall not be assessed at a greater value by reason only of such planting.

Woodlands

(7) Land used as woodlands shall not be assessed at a greater value by reason of the presence of the trees thereon nor shall it be assessed at a lesser value by reason of the removal of the trees.

Interpre-  
tation

(8) In subsection 7, "woodlands" means lands having not less than 400 trees per acre of all sizes, or 300 trees measuring over two inches in diameter, or 200 trees measuring over five inches in diameter, or 100 trees measuring over eight inches in diameter (all such measurements to be taken at four and one-half feet from the ground) of one or more of the following kinds: white or Norway pine, white or Norway spruce, hemlock, tamarack, oak, ash, elm, hickory, basswood, tulip (white wood), black cherry, walnut, butternut, chestnut, hard maple, soft maple, cedar, sycamore, beech, black locust, or catalpa, or any other variety that may be designated by order in council, and which lands have been set apart by the owner with the object chiefly, but not necessarily solely, of fostering the growth of the trees thereon and that are fenced and not used for grazing purposes. R.S.O. 1960, c. 23, s. 35 (15-17).

Profits  
from mines

**28.**—(1) The profits from a mine or mineral work shall be assessed by, and the tax leviable thereon shall be paid to, the municipality in which the mine or mineral work is situate, or, in unorganized territory, the school board or boards having jurisdiction over the area in which the mine or mineral work is situate; provided that the assessment on each oil or gas well operated at any time during the year shall be at least \$20.

Business  
assessment

(2) Every person occupying mineral land for the purpose of any business other than mining is liable to business assessment as provided by section 7.

Petroleum  
mineral  
rights

(3) Where in any deed or conveyance of lands heretofore or hereafter made, the petroleum mineral rights in the lands have been or are reserved to the grantor, such mineral rights shall be assessed at their market value.

Tax on mine,  
etc., to be  
approved  
by Depart-  
ment  
R.S.O. 1960,  
c. 242

(4) Notwithstanding this section, the tax payable to a municipality upon a mine or mining work liable to taxation under section 3 of *The Mining Tax Act* is subject to the approval of the Department and shall not exceed,

- (a)  $1\frac{1}{2}$  per cent of the amount of the annual profits upon which the tax payable under the said section 3 is based, up to and including \$2,333,333.33; and
- (b)  $2\frac{1}{2}$  per cent of the annual profits upon which the tax payable under the said section 3 is based, that are in excess of \$2,333,333.33.

(5) Notwithstanding paragraph 19 of section 3 but subject to subsection 4, the assessment of profits from a mine or mineral work or mining work under this section shall be deemed to be real property assessment and the taxes payable in accordance with subsection 4 upon such assessment are a lien upon all the lands in the municipality of the person liable for payment of such taxes.

(6) The taxes payable in accordance with subsection 1 or 4 shall be distributed among the bodies that would have received them had such taxes been levied in the usual way and in the same ratio.

(7) Where any estate in mines, minerals or mining rights has heretofore or may hereafter become severed from the estate in the surface rights of the same lands, whether by means of the original patent or lease from the Crown, or by any act of the patentee or lessee, his heirs, executors, administrators, successors or assigns, such estates after being so severed shall thereafter be and remain for all purposes of taxation and assessment separate estates notwithstanding the circumstances that the titles to such estates may thereafter be or become vested in one owner. R.S.O. 1960, c. 23, s. 35 (8-14).

- (8) The Minister may make regulations,
  - (a) providing for the making of payments to mining municipalities, and providing a formula or method of computing such payments;
  - (b) prescribing the terms and conditions of such payments;
  - (c) prescribing definitions of any word or expression, except the expression "mining municipality", whether or not used in this Act, for the purposes of the regulations;
  - (d) designating municipalities as mining municipalities for the purposes of the regulations;
  - (e) providing, in respect of any matter dealt with in or under the regulations, that the approval of the Minister shall be required.



Idem

(9) Where a municipality receives a payment in any year under the regulations made under subsection 8, it shall not assess or tax the profits of any mine or mineral work under subsection 1 or 4 in that year and the payment shall be distributed as follows:

R.S.O. 1960,  
c. 242

1. The portion computed with reference to the mines profits as calculated under section 3 of *The Mining Tax Act* and set out by the mine assessor in the notice or notices of assessment referred to in section 11 of *The Mining Tax Act* in respect of any or all mines or mineral works located in the municipality shall be distributed in the manner provided in subsection 6.

2. The portion computed with reference to the number of miners residing inside and working outside the municipality shall form part of the general funds of the municipality.

Idem

(10) Notwithstanding subsection 9, where there are no mines profits calculated under section 3 of *The Mining Tax Act*, the payment shall form part of the general funds of the municipality.

Idem

(11) Payments made under subsection 8 shall be paid out of such moneys as may be appropriated therefor by the Legislature. R.S.O. 1960, c. 23, s. 36.

Exemption  
of farm  
lands from  
taxation for  
certain  
expenditures

**29.**—(1) In any municipality where lands held and used as farm lands only and in blocks of not less than five acres by any one person are not benefited to as great an extent by the expenditure of moneys for and on account of public improvements, of the character hereinafter mentioned, in the municipality as other lands therein generally, the council shall annually before the 1st day of March pass a by-law declaring what part, if any, of such lands are exempt or partly exempt from taxation for the expenditures of the municipality incurred for waterworks, fire protection, garbage collection, sidewalks, pavements or sewers, or the lighting, oiling, tarring, treating for dust or watering of the streets, regard being had in determining such exemption to any advantage, direct or indirect, to such lands arising from such expenditures or any of them.

Notice

(2) The clerk shall forthwith notify by registered mail each person affected by the by-law as to what exemption is provided for his lands by the by-law.

Appeal  
against  
by-law

(3) Any person complaining that the by-law does not exempt him or sufficiently exempt him or his lands from taxation may, within fourteen days after the mailing of the notice, notify the clerk of the municipality and the secretary of the Ontario Municipal Board of his intention to appeal



against the provisions of the by-law, or any of them, to the Ontario Municipal Board which has power to alter or vary, any or all of the provisions of the by-law and to determine the matter of complaint in accordance with the spirit and intent of this section.

(4) If the council fails to pass the by-law before the 1st day of March, any person affected may, on or before the 21st day of March, notify the clerk of the municipality and the Minister of his intention to appeal to the Minister, and, upon such an appeal being taken, the Minister may make an order declaring what part, if any, of the lands of the person appealing is exempt or partly exempt from taxation, and such order when approved by the Lieutenant Governor in Council and published in *The Ontario Gazette* shall be deemed to be the by-law of the council as if passed under subsection 1 except that there shall be no appeal therefrom under subsection 3. R.S.O. 1960, c. 23, s. 37 (1, 4), *amended*.

Appeal  
where no  
by-law  
passed

(5) Nothing in this section shall be deemed to prevent or affect any right of appeal against an assessment. R.S.O. 1960, c. 23, s. 37 (6).

Assessment  
appeals not  
affected

**30.**—(1) Section 29 applies to a police village so that farm lands situate therein may be exempted or partly exempted from taxation in the same manner, to the same extent, and for the purposes mentioned in that section.

Exemption  
of farm  
lands in  
police  
villages

(2) The trustees or board of trustees of a police village have power to and shall pass by-laws as provided for in section 29 and forthwith after passing the by-law shall furnish a certified copy thereof to the clerk of the township or townships in which the police village or any part thereof is situate, and all notices to be given under that section shall be given to the trustees or board of trustees of the police village instead of to the clerk of the municipality.

Exemption  
by-law  
and of  
to be passed  
by trustees  
of police  
village

(3) The trustees or board of trustees of a police village shall notify the clerk of the township or townships, in which the police village or any part thereof is situate, of any decision of the Minister or the Ontario Municipal Board in respect of lands in the police village made under section 29 forthwith after it is received. R.S.O. 1960, c. 23, s. 38 (1-3), *amended*.

Notice of  
by-law  
and of  
decisions to  
be given to  
township  
clerk

(4) The provisions of every by-law of a police village passed under the authority of this section, and of every decision of the Minister or the Ontario Municipal Board with respect to such police village, shall be made applicable by the council of the township or townships in which the

Application  
of by-law  
by township  
council in  
striking  
rates

police village or any part thereof is situate in striking the rates to be levied in or for the purposes of the police village. R.S.O. 1960, c. 23, s. 38 (5), *amended*.

Agreement  
for fixed  
assessment  
for golf  
course

**31.—(1)** Any local municipality may enter into an agreement with the owner of a golf course for providing a fixed assessment for the land occupied as a golf course, but not including the part of the land actually occupied by any building or structure or such building or structure, to apply to taxation for general, school and special purposes, but not to apply to taxation for local improvements. R.S.O. 1960, c. 23, s. 39 (1); 1966, c. 10, s. 7 (1).

Duties of  
municipal  
officials:

(2) Where a golf course has a fixed assessment under an agreement under subsection 1,

assessment

(a) the golf course shall be assessed each year as if it did not have a fixed assessment;

taxes

(b) the treasurer shall calculate each year what the taxes would have been on the golf course if it did not have a fixed assessment;

record

(c) the treasurer shall keep a record of the difference between the taxes paid each year and the taxes that would have been paid if the golf course did not have a fixed assessment and shall debit the golf course with this amount each year during the term of the agreement and shall add to such debit on the 1st day of January in each year such interest as may be agreed upon on the aggregate amount of the debit on such date; and

distribution  
of taxes

(d) the taxes paid on the fixed assessment shall be distributed among the bodies for which the municipality is required to levy in the proportion that the levy for each body bears to the total levy.

Agreement  
to be  
registered

(3) Every agreement shall be registered in the registry office or land titles office, as the case may be, in the county in which the golf course or any part thereof is located. R.S.O. 1960, c. 23, s. 39 (2, 3).

Termination  
of agree-  
ment, as  
to all of  
lands

(4) When an agreement is for any reason terminated as to the whole of the lands in respect of which the fixed assessment is given, the owner shall,

(a) pay to the municipality the amount debited against the golf course, including the amounts of interest debited in accordance with clause c of subsection 2; or

- (b) require the municipality to purchase the golf course for an amount equal to the fixed assessment.

(5) When an agreement is for any reason terminated <sup>as to part of lands</sup> as to a part of the land in respect of which the fixed assessment is given, the owner shall,

- (a) pay to the municipality that portion of the amount debited against the golf course, including the amounts of interest debited in accordance with clause *c* of subsection 2, that is attributable to the portion of the golf course in respect of which the agreement is terminated; or
- (b) require the municipality to purchase the part of the golf course in respect of which the agreement is terminated for an amount equal to the fixed assessment that is attributable to such part.

(6) Where a golf course has a fixed assessment under an agreement under subsection 1, the agreement shall terminate <sup>Agreement terminated when land ceases to be used as golf course</sup> as to the whole or any part of the land in respect of which the fixed assessment is given when the whole or any such part thereof ceases to be occupied for the purposes of a golf course.

(7) Any agreement may be terminated on the 31st day of December in any year upon the owner of the golf course <sup>Termination of agreement</sup> giving six months notice of such termination in writing to the municipality.

(8) Any dispute between the municipality and the owner <sup>Dispute</sup> of the golf course in relation to an agreement or this section shall be settled by the Ontario Municipal Board, and the decision of the Board is final. 1966, c. 10, s. 7 (2).

**32.—**(1) The property by subclause *v* of clause *l* of section 1 declared to be "land" that is owned by companies or persons supplying water, heat, light and power to municipalities and the inhabitants thereof, and companies and persons operating transportation systems and companies or persons distributing by pipe line natural gas, manufactured gas or liquefied petroleum gas or any mixture of any of them shall, whether situate or not situate upon a highway, street, road, lane or other public place, when and so long as in actual use, be assessed at its market value in accordance with section 27. R.S.O. 1960, c. 23, s. 40 (1), *amended*. <sup>Assessment of lands of water, heat, light, power and transportation companies</sup>

(2) This section does not apply to a pipe line as defined in <sup>Application of section</sup> section 33.

Assessment  
of works  
extending  
into two  
or more  
municipalities

(3) Where the property of any such company or person extends through two or more municipalities, the portion thereof in each municipality shall be separately assessed therein at its value as an integral part of the whole property. R.S.O. 1960, c. 23, s. 40 (2, 3).

Assessment  
of struc-  
tures, rails,  
etc., of  
transporta-  
tion system

(4) Notwithstanding any other provisions of this Act, the structures, substructures, superstructures, rails, ties, poles and wires of such a transportation system are liable to assessment and taxation in the same manner and to the same extent as those of a steam railway are under section 38 and not otherwise. R.S.O. 1960, c. 23, s. 40 (5).

Interpre-  
tation

**33.**—(1) In this section,

1968-69,  
c. ...

(a) "gas" means gas as defined in *The Energy Act*, 1968-69;

(b) "oil" means crude oil or liquid hydrocarbons or any product or by-product thereof;

(c) "pipe line" means, subject to subsection 4, a pipe line for the transportation or transmission of gas that is designated by the owner as a transmission pipe line and a pipe line for the transportation or transmission of oil, and includes,

(i) all valves, couplings, cathodic protection apparatus, protective coatings and casings,

(ii) all haulage, labour, engineering and overheads in respect of such pipe line,

(iii) any section, part or branch of any pipe line,

(iv) any easement or right of way used by a pipe line company, and

(v) any franchise or franchise right,

but does not include a pipe line or lines situate wholly within an oil refinery, oil storage depot, oil bulk plant or oil pipe line terminal;

(d) "pipe line company" means every person, firm, partnership, association or corporation owning or operating a pipe line all or any part of which is situate in Ontario. R.S.O. 1960, c. 23, s. 41 (1); 1966, c. 10, s. 8 (1).



(2) On or before the 1st day of July in each year, the pipe line company shall notify the assessment commissioner of each municipality of the age, length and diameter of all its transmission pipe lines located in the municipality as of the 1st day of June of that year. 1966, c. 10, s. 8 (2), *amended*. <sup>Notice to municipalities</sup>

(3) All disputes as to whether or not a gas pipe line is a transmission pipe line shall, on the application of any interested party, be decided by the Ontario Energy Board and its decision is final. <sup>Disputes</sup>

(4) Notwithstanding any other provisions of this Act, but subject to subsection 6, a pipe line shall be assessed for taxation purposes at the following rates: <sup>Assessment of pipe line</sup>

## OIL TRANSMISSION PIPE LINE

Size of Pipe		Assessment per Foot of Length
$\frac{3}{4}$ " to 1"...	Nominal Inside Diameter....	\$ 1.20
$1\frac{1}{4}$ " to $1\frac{1}{2}$ "..	" " " ....	1.45
2" and $2\frac{1}{2}$ "..	" " " ....	1.70
3".....	" " " ....	2.20
4" and $4\frac{1}{2}$ "	" " " ....	2.70
5" and $5\frac{5}{8}$ "..	" " " ....	3.20
6" and $6\frac{5}{8}$ "..	" " " ....	3.70
8".....	" " " ....	5.90
10".....	" " " ....	6.80
12".....	" " " ....	8.55
14".....	Outside Diameter.....	9.20
16".....	" " " ....	10.35
18".....	" " " ....	11.45
20".....	" " " ....	12.45
22".....	" " " ....	13.75
24".....	" " " ....	14.80
26".....	" " " ....	15.70
28".....	" " " ....	16.75
30".....	" " " ....	17.70
32".....	" " " ....	18.65
34".....	" " " ....	19.50
36".....	" " " ....	20.35
38".....	" " " ....	21.35

## FIELD AND GATHERING PIPE LINE

$\frac{3}{4}$ " to 1"...	Nominal Inside Diameter....	\$ .90
$1\frac{1}{4}$ " to $1\frac{1}{2}$ "..	" " " ....	1.09
2" and $2\frac{1}{2}$ "..	" " " ....	1.31
3".....	" " " ....	1.69
4" and $4\frac{1}{2}$ "..	" " " ....	2.10
5" and $5\frac{5}{8}$ "..	" " " ....	2.47
6" and $6\frac{5}{8}$ "..	" " " ....	2.89
8".....	" " " ....	4.65
10".....	" " " ....	5.44
12".....	" " " ....	6.90

## GAS TRANSMISSION PIPE LINE

Size of Pipe		Assessment per foot of Length
$\frac{3}{4}$ " to 1" . . .	Nominal Inside Diameter . . .	\$ 1.20
$1\frac{1}{4}$ " to $1\frac{1}{2}$ " . .	" " " . . .	1.45
2" and $2\frac{1}{2}$ " . .	" " " . . .	1.75
3" . . . . .	" " " . . .	2.25
4" and $4\frac{1}{2}$ " . .	" " " . . .	2.80
5" and $5\frac{5}{8}$ " . .	" " " . . .	3.30
6" and $6\frac{5}{8}$ " . .	" " " . . .	3.85
8" . . . . .	" " " . . .	6.20
10" . . . . .	" " " . . .	7.25
12" . . . . .	" " " . . .	9.20
14" . . . . .	Outside Diameter . . . . .	10.00
16" . . . . .	" " . . . . .	11.40
18" . . . . .	" " . . . . .	12.75
20" . . . . .	" " . . . . .	14.00
22" . . . . .	" " . . . . .	15.65
24" . . . . .	" " . . . . .	17.00
26" . . . . .	" " . . . . .	18.25
28" . . . . .	" " . . . . .	19.70
30" . . . . .	" " . . . . .	21.10
32" . . . . .	" " . . . . .	22.50
34" . . . . .	" " . . . . .	23.80
36" . . . . .	" " . . . . .	25.15
38" . . . . .	" " . . . . .	26.70

R.S.O. 1960, c. 23, s. 41 (4, 5), *amended*.

Adjustment  
of assess-  
ment

(5) The assessment of pipe lines in each municipality determined under subsection 4 shall be adjusted by the application of the latest equalization factor provided by the Department. 1965, c. 6, s. 3 (1).

Deprecia-  
tion of pipe  
lines

(6) A pipe line shall be depreciated at the rate of 5 per cent of the assessed value of the pipe line every three years from the year of installation, with a maximum depreciation of 55 per cent. 1966, c. 10, s. 8 (3).

Pipe lines  
removed  
and installed  
in another  
location

(7) A pipe line removed from one location and reinstalled in another location shall, where depreciation is applicable, continue to be depreciated at the foregoing rates as though remaining in its original location.

Pipe lines  
abandoned

(8) A pipe line that has been abandoned in any year ceases to be liable for assessment effective with the assessment next following the date of abandonment. R.S.O. 1960, c. 23, s. 41 (8, 9).

Reduction  
of assess-  
ment on  
pipe line

(9) Where a pipe line has been constructed and used for the transportation of oil or gas and ceases to be so used by reason of an order or regulation of an authority having jurisdiction in that behalf, other than the taxing authority,

and an application to the proper authority for permission to abandon such pipe line has been refused, the assessment of such pipe line shall be reduced by 20 per cent so long as it is not used for the transportation of oil or gas. 1966, c. 10, s. 8 (4).

(10) Where a pipe line is located on, in, under, along or across any highway or any lands exempt from taxation under this or any special or general Act, the pipe line is nevertheless liable to assessment and taxation in accordance with this section. Liability to taxation of pipe line on exempt property

(11) Notwithstanding the other provisions of this Act or any other special or general Act, a pipe line liable for assessment and taxation under this section is not liable for assessment and taxation in any other manner for municipal purposes, including local improvements, property and business taxes; but all other land and buildings of the pipe line company liable for assessment and taxation under this or any other special or general Act continue to be so liable. Tax liability

(12) Where a pipe line extends through two or more municipalities, only the portion or portions thereof in each municipality are liable for assessment and taxation in that municipality. Assessment of pipe line extending into two or more municipalities

(13) Where a pipe line is placed on a boundary between two municipalities or so near thereto as to be in some places on one side and in other places on the other side of the boundary line or on or in a road that lies between two municipalities, although it may deviate so as in some places to be wholly or partly within either of them, such pipe line shall be assessed in each municipality for one-half of the amount assessable against it under this section. Pipe lines on municipal boundaries

(14) The assessment of a pipe line under this section shall be deemed to be real property assessment and the taxes payable by a pipe line company on the assessment of a pipe line under this section are a lien on all the lands of such company in the municipality. R.S.O. 1960, c. 23, s. 41 (10-14). Real property assessment

(15) The rates set out in subsection 4 shall be reviewed by the Minister in the year 1971 and every third year thereafter, and in any such year the Lieutenant Governor in Council may by regulation amend or re-enact the table of rates set out in subsection 4. R.S.O. 1960, c. 23, s. 41 (15); 1965, c. 6, s. 3 (2). Review of rates

**34.** Except as provided by subsection 14 of section 8, where any structure, pipe, pole, wire or other property is erected or placed upon, in, over, under or affixed to any high- Pipes, poles, wires, etc., on boundary lines

way forming the boundary line between two local municipalities, or so that such structure, pipe, pole, wire or property is in some places on one side and in other places on the other side of the boundary line, or is on a highway forming the boundary line between two local municipalities although it may deviate so as in some places to be wholly or partly within either of them, it shall be assessed in each municipality for one-half of the whole assessable value in both municipalities taken together. R.S.O. 1960, c. 23, s. 42.

Interpre-  
tation

**35.—(1)** In this section,

(a) “commission” means the council of a municipal corporation, or a commission or trustees or other body, operating a public utility for or on behalf of the corporation and includes a municipal parking authority established under any general or special Act;

R.S.O. 1960,  
c. 98

(b) “public utility” means a public utility as defined in *The Department of Municipal Affairs Act* and includes parking facilities on land owned by a municipal corporation or by a municipal parking authority established under any general or special Act. R.S.O. 1960, c. 23, s. 43 (1).

Property  
deemed  
vested in  
commission

(2) For the purposes of this section, land and buildings owned by and vested in a municipal corporation and used for the purposes of a public utility shall be deemed to be owned by and vested in the commission operating the public utility. R.S.O. 1960, c. 23, s. 43 (2); 1967, c. 4, s. 2.

Annual pay-  
ments to  
municipalities

(3) Every commission shall pay in each year, to any municipality in which are situated lands or buildings owned by and vested in the commission, the total amount that all rates, except, subject to subsections 4 and 5, rates on business assessment, levied on the assessment for real property that is used as a basis for computing business assessment in that municipality for taxation purposes based on the assessed value of the land according to the average value at which lands are assessed in the municipality and the assessed value of such buildings, would produce. R.S.O. 1960, c. 23, s. 43 (3); 1962-63, c. 7, s. 6, *amended*.

Idem

(4) The commission shall also pay the amount that the current rates on business assessment on the lands or buildings referred to in subsection 3, not including any lands or buildings referred to in subsection 5, would produce based on the applicable percentage of the assessed<sup>1</sup> value provided for in subsection 3.



(5) The commission shall also pay the amount that the <sup>idem</sup> current rates on business assessment would produce on lands and buildings owned or occupied by the commission for carrying on the business of selling by retail electrical goods, supplies or appliances.

(6) Notwithstanding section 62 of *The Local Improvement Act*, the commission shall pay local improvement assessments. <sup>Local improve-  
ments  
R.S.O. 1960,  
c. 223</sup>

(7) The payments received under subsections 3, 4 and 5 shall be credited by the municipality to the general fund of the municipality. <sup>Credit to  
municipal fund</sup> R.S.O. 1960, c. 23, s. 43 (7); 1966, c. 10, s. 9.

(8) Subject to subsections 3, 4 and 10, the property on which payment is to be made under subsections 3, 4 and 5 shall be assessed according to this Act, and the provisions of this Act respecting appeals apply. <sup>Mode of  
assessment  
appeals</sup>

(9) The valuation of properties assessed under this section shall be included when equalizing assessment or apportioning levies for any purpose. <sup>Valuation to  
be included  
in equalizing  
assessment</sup>

(10) In making the assessment referred to in subsection 8, there shall be no assessment of machinery whether fixed or not nor of the foundation on which it rests, works, structures other than buildings referred to in subsection 3 or 5, sub-structures, superstructures, except where a substructure or superstructure forms an integral part of a building referred to in subsection 3 or 5, rails, ties, poles, towers, lines nor of any of the things excepted from exemption from taxation by paragraph 17 of section 3 nor of other property, works or improvements not referred to in subsection 3 or 5, nor of an easement or the right or use of occupation or other interest in land not owned by the commission. <sup>Exemptions</sup>

(11) Nothing in this section exempts from taxation any part of any works, structures, substructures or superstructures when occupied by a tenant or lessee. <sup>Application</sup>

(12) Notwithstanding subsection 10, telephone companies assessed under this section shall be assessed to the same extent as telephone companies are assessed under sections 8 to 11. <sup>Municipal  
telephone  
companies</sup>

(13) This section applies notwithstanding any other provision in this Act or any other general or special Act or any agreement heretofore made, and any agreement heretofore made under which a commission pays taxes, or money in lieu of taxes or for municipal services, is void. R.S.O. 1960, c. 23, s. 43 (8-13). <sup>Application  
of section</sup>

Collection  
of payments  
R.S.O. 1960,  
c. 249

(14) The provisions of this Act and *The Municipal Act* with respect to the collection of taxes apply *mutatis mutandis* to the payments required to be made by a commission under this section. 1961-62, c. 6, s. 5, *amended*.

Bridges  
and tunnels  
over inter-  
national  
boundary  
line

**36.** In the case of any bridge or tunnel liable to assessment that belongs to or is in the possession of any person or corporation, and that crosses a river forming the boundary between Ontario and any other country or province, the part of such structure within Ontario shall be valued as an integral part of the whole and on the basis of the valuation of the whole, and at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises and subject to similar conditions and burdens, but subject to the provisions and basis of assessment set forth in subsection 1 of section 32. R.S.O. 1960, c. 23, s. 44.

Bridges and  
tunnels  
between  
municipalities

**37.** Any bridge or tunnel belonging to or in possession of any person or corporation between two municipalities in Ontario shall be valued as an integral part of the whole and on the basis of valuation of the whole. R.S.O. 1960, c. 23, s. 45.

Railway  
companies  
to furnish  
certain  
statements  
to municipalities

**38.—(1)** Every railway company shall transmit annually on or before the 1st day of February to the clerk of every municipality in which any part of the roadway or other real property of the company is situate, a statement showing,

- (a) the quantity of land occupied by the roadway, and the actual value thereof (according to the average value of land in the locality) as rated on the assessment roll of the previous year;
- (b) the vacant land not in actual use by the company and the value thereof;
- (c) the quantity of land occupied by the railway and being part of the highway, street, road or other public land (but not being a highway, street or road that is merely crossed by the line of railway) and the assessable value as hereinafter mentioned of all the property belonging to or used by the company upon, in, over, under or affixed to it;
- (d) the real property, other than that referred to in clauses *a*, *b* and *c*, in actual use and occupation by the company, and its assessable value as hereinafter mentioned,

and where the clerk receives the statement he shall forward it to the assessment commissioner.

(2) The land and property under subsection 1 shall be assessed as follows, <sup>Assessment of railway land</sup>

- (a) the roadway or right of way at the actual value thereof according to the average value of land in the locality; but not including the structures, substructures and superstructures, rails, ties, poles and other property thereon;
- (b) the vacant land, at its value as other vacant lands are assessed under this Act;
- (c) the structures, substructures, superstructures, rails, ties, poles and other property belonging to or used by the company (not including rolling stock and not including tunnels or bridges in, over, under or forming part of any highway) upon, in, over, under or affixed to any highway, street or road (not being a highway, street or road merely crossed by the line of railway) at their actual cash value as they would be appraised upon a sale to another company possessing similar powers, rights and franchises, regard being had to all circumstances adversely affecting the value including the non-user of such property;
- (d) the real property not designated in clauses *a*, *b* and *c* in actual use and occupation by the company, at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises. R.S.O. 1960, c. 23, s. 46 (1, 2), *amended*.

(3) Notwithstanding any other provision in this Act, the structures, substructures, superstructures, rails, ties, poles, wires and other property on railway lands and used exclusively for railway purposes or incidental thereto (except stations, freight sheds, offices, warehouses, elevators, hotels, heating plants, round houses and machine, repair and other shops) shall not be assessed, but heating plants shall be exempt from assessment to the extent that the amount of steam or heat is used in relation to the cleaning or heating of rolling stock. R.S.O. 1960, c. 23, s. 46 (3); 1962-63, c. 7, s. 7 (1). <sup>Rails, ties, poles, substructures, etc., not assessable</sup>

(4) The assessment commissioner shall deliver at, or transmit by mail to, any station or office of the company a notice, addressed to the company, of the total amount at which he has assessed the land and property of the company in the municipality showing the amount of each description of property mentioned in the above statement of the company, and the statement and notice respectively shall be held to be the assessment return and notice of assessment required by sections 14 and 40. R.S.O. 1960, c. 23, s. 46 (4), *amended*. <sup>Notice of assessment</sup>



Exemption  
from other  
assessments

(5) A railway company assessed under this section is exempt from assessment in any other manner for municipal purposes except for local improvements and except for business assessment in respect of hotels under section 7 and business assessment upon the portion of a heating plant that is in the proportion that the amount of the heat produced by such plant that is sold for the purposes of a hotel or for a purpose not exclusively a railway purpose or incidental thereto bears to the total heat produced by such plant in any year. R.S.O. 1960, c. 23, s. 46 (5); 1962-63, c. 7, s. 7 (2).

Quinquen-  
nial railway  
assessment

**39.** When an assessment has been made under section 38, the amount thereof in the roll as finally revised and corrected for the year is the amount for which the company shall be assessed for the next following four years in respect of the land and property included in such assessment, but at any time before the return of the assessment roll in any year,

- (a) the amount may be reduced by deducting therefrom the value of any land or property included in such assessment that has ceased to belong to the company; and
- (b) the amount may be increased by adding thereto the value of any additional land or property not included in such assessment and the value or increase in value of any land or property of the company that is erected, altered or enlarged and the value or increase in value of any land or property or portion thereof that has ceased to be exempt from taxation. 1962-63, c. 7, s. 8.

Notice of  
assessment

**40.—(1)** The assessment commissioner or an assessor, shall, at least fifteen days prior to the completion of the assessment roll, deliver in the manner provided in this section to every person named therein, except persons entered on the roll under section 18, a notice in a form prescribed by the regulations of the sum or sums for which such person has been assessed and such other particulars as are mentioned in the prescribed form, and shall enter in the roll opposite the name of the person the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery. 1966, c. 10, s. 10, amended.

Delivery  
of notice,  
residents

(2) When the person assessed is resident in the municipality, the notice shall be delivered by leaving it at his residence or place of business or by mailing it addressed to him at his residence or place of business.



(3) When the person assessed is not resident in the municipality, the notice shall be delivered by mailing it addressed to him at his last known address. R.S.O. 1960, c. 23, s. 48 (2, 3). <sup>non-residents</sup>

(4) When a person assessed furnishes the assessment commissioner with a notice in writing giving the address to which the notice of assessment may be delivered to him and requesting that the notice be delivered to such address, the notice of assessment shall be so delivered, and such notice stands until revoked in writing. R.S.O. 1960, c. 23, s. 48 (4), *amended*. <sup>Notice of address</sup>

(5) The assessment commissioner or an assessor shall deliver with the notice required by subsection 1, or publish in a newspaper having general circulation in the municipality in which the land assessed is situated, a notice setting forth, <sup>Information notice</sup>

- (a) the last day for appealing the assessment;
- (b) the times and places where the assessment roll may be examined and discussed with the assessment commissioner or an assessor;
- (c) any significant and unusual change in the amount of the assessment; and
- (d) any other information which, in the opinion of the assessment commissioner, is desirable,

but any failure to send such notice does not affect the validity of any assessment.

**41.** Notwithstanding the delivery or transmission of any notice provided for by section 40, the assessment commissioner at any time before the time fixed for the return of the assessment roll may correct any error in any assessment and alter the roll accordingly, and he shall do so upon notice being given to him of any error, and, upon so correcting or altering any assessment, he shall deliver or transmit to the person assessed an amended notice. R.S.O. 1960, c. 23, s. 49, *amended*. <sup>Correction of errors omitted from assessment roll</sup>

**42.—(1)** If at any time it appears to any officer of the municipality that land liable to assessment has been omitted from the collector's roll in whole or in part for the current year or for either or both of the next two preceding years, he shall report the omission to the clerk of the municipality; thereupon, or if the omission comes to the knowledge of the clerk of the municipality in any other manner, the clerk shall enter such land on the collector's roll as well for the arrears <sup>Where land omitted from collector's roll</sup>

of the preceding year or years, if any, as for the tax on the current year, and the valuation of the land shall be the average of the three previous years, if assessed for such three years, but, if not so assessed, the clerk shall require the assessment commissioner for the current year to value the land, and it is the duty of the assessment commissioner to do so when required, and to certify the valuation in writing to the clerk. R.S.O. 1960, c. 23, s. 52 (1), *amended*.

Omissions  
of business  
assessment

(2) If at any time it appears to any officer of the municipality that any business assessment has been omitted in whole or in part from the assessment roll for the current year or for either or both of the next two preceding years, he shall report the omission to the clerk of the municipality; thereupon, or if the omission to assess comes to the knowledge of the clerk in any other manner, the clerk shall enter such business assessment on the assessment roll from which such assessment has been omitted, and as well for the preceding year as for the current year shall enter on the collector's roll the taxes payable in respect thereto, but in respect to any assessment for a preceding year or years the taxes payable in respect thereto shall be calculated at the rates of taxation levied for such year or years.

Notice  
and  
appeals

(3) Where the clerk performs any of the duties required by this section, he shall, before the assessment is added to the collector's roll under subsection 1 or to the assessment roll under subsection 2, deliver to or send by registered mail to the person so taxed a notice setting out the amount of the assessment and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal apply as if the building or land or business had been assessed in the usual way, but for the purposes of an appeal from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the collector's roll under subsection 1 or to the assessment roll under subsection 2, as the case may be. R.S.O. 1960, c. 23, s. 52 (2, 3).

Additions to  
collector's  
roll

**43.**—(1) The clerk of the municipality shall, after the 1st day of January and before the 28th day of November in any year, enter in the collector's roll,

- (a) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building as determined by section 27 that before or after the 1st day of January is erected, altered or enlarged and that after the 1st day of January becomes occupied or reasonably fit for occupancy;

- (b) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building or land or portion thereof that after the 1st day of January ceases to be exempt from taxation or that ceases to be assessed as provided in subsection 3 of section 27;
- (c) the name of any person who after the 1st day of January commences to occupy or use land for any business purpose mentioned in section 7, and the amount of the business assessment with respect thereto, as certified by the assessment commissioner; and
- (d) the increase in value, as certified by the assessment commissioner, of any pipe line that ceases to be entitled to the reduction provided for in subsection 9 of section 33. R.S.O. 1960, c. 23, s. 53 (1); 1966, c. 10, s. 11 (1), *amended*.

(2) Where an entry is made in the collector's roll under this section, the amount of the taxes to be levied thereon shall be a portion of the amount of taxes that would have been levied for the current year if the assessment had been made in the usual way, and that portion shall be in the ratio that the number of months remaining in the current year after the month in which the notice provided for in subsection 4 is delivered or sent bears to the number 12, and shall be entered on the collector's roll and collected in the same manner as if the assessment had been made in the usual way. Amount of taxes

(3) Where the amount of a business assessment is entered in the collector's roll under clause *c* of subsection 1, the real property with respect to which such business assessment is computed is, for the number of months remaining in the current year after the month in which the notice provided for in subsection 4 is delivered or sent, liable to taxation at the rate levied under subsection 2 of section 294 of *The Municipal Act*, and the clerk of the municipality shall amend the collector's roll accordingly. Rates for commercial property added to roll  
R.S.O. 1960, c. 249

(4) Where an entry is made or is to be made in the collector's roll under this section, the assessment commissioner shall, before the assessment is added to the collector's roll, deliver as provided for notices of assessment in subsections 2 and 3 of section 40 to the person to be taxed a notice setting out the amount of the assessment and, where applicable, the amount of the assessment of real property liable to taxation under subsection 3, and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal lie as if the assessment had been made in Notice and appeals



the usual way, but for the purposes of an appeal made from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the collector's roll. R.S.O. 1960, c. 23, s. 53 (4); 1966, c. 10, s. 11 (2), *amended*.

Evidence of  
delivery  
of notice

(5) When a notice has been delivered under subsection 4, the assessment commissioner shall enter in the collector's roll, opposite the name of the person, the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery. 1967, c. 4, s. 3, *amended*.

Distribution

(6) Where taxes are levied under this section,

(a) the amount thereof that, if the taxes had been levied in the usual way, would have been paid to any body, for which the council is required by law to levy rates or raise money, shall be set up in the accounts of the municipality as a credit accruing to that body in the same proportion as the levy for that body bears to the total levy;

R.S.O. 1960,  
cc. 330, 362

(b) notwithstanding subsection 3 of section 69 of *The Public Schools Act* and subsection 3 of section 34 of *The Secondary Schools and Boards of Education Act*, the amount credited to a body under clause *a* shall be paid over to such body not later than the 31st day of December in the year in which it was levied and shall be used by such body to reduce the levy for the purposes of such body in the next succeeding year, and, if the amount or any portion thereof is not paid over to such body on or before the 31st day of December in the year in which it was levied, the municipality so in default shall, if demanded by such body, pay interest thereon to such body at the rate of 6 per cent per annum from such date until payment is made.

(c) the balance remaining after the setting up of all credits as provided in clause *a* shall be taken into the general funds of the municipality;

(d) notwithstanding clauses *a* and *b*, where in a high school district a municipality is required under an agreement or an award of a board of arbitrators or the Ontario Municipal Board to pay over to the high school board a fixed annual percentage of the costs of the erection or maintenance of a school or schools,



it is not necessary for the municipality to pay over an amount to the high school board as required by clauses *a* and *b*, but the municipality shall set up a credit of the amounts that would but for this clause have been paid over to the board, which credit shall be used to reduce the levy for the board in the following year. R.S.O. 1960, c. 23, s. 53 (5); 1960-61, c. 4, s. 6; 1968, c. 6, s. 2.

(7) Where taxes are levied under this section, the treasurer shall deliver to each of the bodies entitled to a credit under clause *a* of subsection 6 on or before the 31st day of December in the year in which the taxes were levied a statement sufficient to enable the body to determine the correctness of the credit. R.S.O. 1960, c. 23, s. 53 (6). <sup>Treasurer's statement</sup>

**44.**—(1) The clerk of the municipality shall, after the return of the assessment roll and on or before the 31st day of December in any year, add to the assessment roll, at the end thereof, <sup>Additions to assessment roll</sup>

- (a) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building as determined by section 27 that after the return of the roll is erected, altered or enlarged and as erected, altered or enlarged is occupied or reasonably fit for occupancy;
- (b) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building or land or portion thereof that after the return of the roll ceases to be exempt from taxation or that ceases to be assessed as provided in subsection 3 of section 27; and
- (c) the name of any person who after the return of the roll commences to occupy or use land for any business purpose mentioned in section 7, and the amount of the business assessment with respect thereto, as certified by the assessment commissioner. R.S.O. 1960, c. 23, s. 54 (1), *amended*.

(2) Where real property in any year becomes liable to taxation under subsection 3 of section 43, the clerk of the municipality shall amend accordingly the assessment roll prepared in that year. R.S.O. 1960, c. 23, s. 54 (2). <sup>Amendment to roll</sup>

(3) Where an addition or amendment is made to the assessment roll under this section, the assessment commissioner shall, before the assessment is added to the roll or the roll is amended, deliver as provided for notices of assessment in <sup>Notice and appeals</sup>

subsections 2 and 3 of section 40 to the person assessed a notice setting out the amount of the assessment and, where applicable, the amount of the assessment of real property liable to taxation under subsection 3 of section 43, and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal lie as if the assessment had been made in the usual way, but for the purposes of appeal from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the assessment roll or the roll is amended. R.S.O. 1960, c. 23, s. 54 (3); 1966, c. 10, s. 12 (1), *amended*.

Evidence of  
delivery  
of notice

(4) When a notice has been delivered under subsection 3, the assessment commissioner shall enter in the assessment roll, opposite the name of the person, the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery. 1967, c. 4, s. 4, *amended*.

Last revised  
assessment  
roll, what  
to include

(5) Notwithstanding section 47, where additions or amendments are made to an assessment roll under this section, the last revised assessment roll shall,

- (a) for the purpose of apportioning a tax levy or fixing and levying the rate of taxation in any year, be deemed to include the assessments added or amended under this section; and
- (b) for the purpose of equalizing assessments between municipalities in a county, be deemed to include the assessments added under subsection 1. R.S.O. 1960, c. 23, s. 54 (4).

Assessor to  
make  
inquiries so  
as to prevent  
creation of  
false votes

**45.—**(1) To prevent the creation of false votes, where a person claims to be assessed, or to be entered or named in any assessment roll, or claims that another person should be assessed, or entered or named in such assessment roll, as entitled to be a voter, and an assessor has reason to suspect that the person so claiming, or for whom the claim is made, has not a just right to be so assessed or to be entered or named in the roll as entitled to be a voter, such assessor shall make reasonable inquiries before assessing, entering or naming any such person in the assessment roll.

Persons  
entitled to  
be assessed,  
etc., to be  
entered on  
roll without  
request

(2) Any person entitled to be assessed, or to have his name inserted or entered in the assessment roll of a municipality, shall be so assessed or shall have his name so inserted or entered without any request in that behalf, and a person

entitled to have his name so inserted or entered in the assessment roll, or in the list of voters based thereon, or to be a voter in the municipality, has, in order to have the name of any other person entered or inserted in the assessment roll or list of voters, as the case may be, the same right to apply, complain or appeal to a court or a judge in that behalf as such other person would or can have personally, unless such other person actually dissents therefrom.

(3) Any person who wilfully and improperly inserts or procures or causes the insertion of the name of a person in the assessment roll, or assesses or procures or causes the assessment of a person at too high an amount, with intent in any such case to give a person not entitled thereto either the right or an apparent right to be a voter, or who wilfully inserts or procures or causes the insertion of any fictitious name in the assessment roll, or who wilfully and improperly omits, or procures or causes the omission of the name of a person from the assessment roll, or assesses or procures or causes the assessment of a person at too low an amount, with intent in any such case to deprive any person of his right to be a voter, is guilty of an offence and on summary conviction is liable to a fine of not more than \$200, or to imprisonment for a term of not more than six months, or to both.

Penalty for  
wrongfully  
inserting  
names in roll

(4) In this section, "voter" means voter as defined in *The Voters' Lists Act*. R.S.O. 1960, c. 23, s. 55.

Interpre-  
tation  
R.S.O. 1960.  
c. 420

**46.**—(1) Except as provided in subsection 4, in every municipality the assessment shall be made yearly between the 1st day of January and the 30th day of September and the assessment rolls shall be returned to the clerk not later in the same year than the 1st day of October.

Time for  
yearly  
assessment  
and return  
of roll

(2) On or before the 31st day of January in any year the assessment commissioner, in respect of a municipality in his region that is divided into wards or, where there are no wards, divided into not less than ten polling subdivisions, may by order provide that the assessment shall be taken and the assessment roll returned to the clerk by wards or divisions of wards or, where there are no wards, by separate specified groupings of polling subdivisions with each group comprising not less than two polling subdivisions, and the order shall fix separate periods, dates and times for taking the assessment and for the return of the assessment roll, but in no case shall the time named for return of any of the assessment rolls be later than the 1st day of October.

Special  
mode for  
assessment  
by ward  
or divisions

(3) Where the assessment commissioner makes an order under subsection 2, he shall cause such order to be published

Publication  
of order



not later than the 10th day of February in a daily or weekly newspaper that in his opinion has such circulation within the municipality as to provide reasonable notice to persons affected thereby.

Extension  
of time for  
return of  
roll

(4) Where in any year it appears that the assessment roll of a municipality or the assessment roll of any ward, division of a ward or group of polling subdivisions will not be returned to the clerk of the municipality by the 1st day of October, the Minister may extend the time for the return of that assessment roll for such period as appears necessary, provided that, when such an extension is made, the time for closing the Assessment Review Court for that year shall be extended for a period corresponding to that for which the time for return of the assessment roll has been extended.

Notice of  
extension

(5) Where the Minister extends the time for the return of the assessment roll under subsection 4, he shall cause a notice of the extension, specifying the date to which the time has been extended and the final date for commencing an appeal to the Assessment Review Court, to be published in a daily or weekly newspaper that in the opinion of the Minister has such circulation within the municipality as to provide reasonable notice to persons affected thereby.

Time for  
disposing  
of appeals

(6) Except as provided in subsection 4, in every municipality the Assessment Review Court shall hear and dispose of all appeals and certify the assessment roll in every year on or before the 30th day of November. R.S.O. 1960, c. 23, s. 56, *amended*.

Last revised  
assessment  
roll

**47.—**(1) The yearly assessment roll of a municipality last returned to the clerk, when corrected, revised and certified by the Assessment Review Court, is for all purposes the last revised assessment roll of the municipality.

Last revised  
assessment  
roll where  
no appeals  
are made

(2) Where in a municipality no appeals are made to the Assessment Review Court and the time for appealing has elapsed, the assessment roll shall be presented by the clerk to the court to be certified, and the assessment roll as so certified is for all purposes the last revised assessment roll of the municipality. R.S.O. 1960, c. 23, s. 57 (1-3), *amended*.

Taxation  
to be levied  
on last  
revised  
assessment  
roll

(3) In every municipality the rate of taxation for each year shall be fixed and levied on the assessment taken in the preceding year according to the last revised assessment roll thereof.

Taxation on  
assessment  
roll as  
returned

(4) Notwithstanding subsection 3, the council of a municipality may fix and levy the rate of taxation on the assessment taken in the preceding year according to the assessment roll as returned. R.S.O. 1960, c. 23, s. 57 (4, 5).



(5) Nothing in this section in any way deprives any person of any right of appeal provided for in this Act, which may be exercised and the appeal proceeded with in accordance with this Act, notwithstanding that the assessment roll has been certified by the Assessment Review Court and becomes the last revised assessment roll. Rights of appeal preserved

(6) Where, as the result of an appeal or of an action or other proceeding in any court, any assessment is added, reduced, increased or otherwise altered, the taxes levied and payable with respect to such assessment shall be adjusted accordingly and, if the taxes levied have been paid, any overpayment shall be refunded by the municipality. Adjustment of taxes as result of appeal

(7) Where a special Act conflicts with this section, this section prevails. R.S.O. 1960, c. 23, s. 57 (6-8), *amended*. Special Act superseded

**48.—**(1) Where any land is detached from one municipality and annexed to another municipality after the return of the assessment roll of the latter municipality, the council of the latter municipality shall pass a by-law in the year in which taxation is to be levied on that assessment roll adopting the assessments of the lands annexed, as last revised while they were part of the first-mentioned municipality, as the basis of the assessment of such lands for taxation in that year by the municipality to which the lands are annexed. Assessment of annexed areas

(2) The clerk of the municipality, forthwith after the passing of the by-law under subsection 1, shall deliver or send by registered mail to every person assessed in respect of the lands annexed a notice setting out the amount of the assessment, and the same rights in respect of appeal apply as if the assessment had been made in the usual way notwithstanding that the person assessed did not appeal, or notwithstanding the disposition of any appeal taken, as the case may be, in respect of the assessment while the lands were a part of the municipality from which they became detached. Notice of assessment and appeals

(3) This section does not apply where an annexation order otherwise provides for the assessment of the lands annexed by such order. R.S.O. 1960, c. 23, s. 58. Application where annexation order provides for assessment

**49.—**(1) Upon completion of the assessment roll, the assessment commissioner shall attach thereto his affidavit or solemn affirmation (Form 1) attesting to his compliance with this Act in the preparation of the assessment roll. Making affidavit

(2) The assessment commissioner shall on or before the day fixed for the return of the assessment roll deliver it to the clerk of the municipality completed, with the affidavit or affirmation attached, and the clerk shall immediately upon Roll to be delivered to clerk

receipt of the roll file it in his office and it shall be open to inspection during office hours.

Omission  
to attach  
affidavit

(3) The omission to attach to the assessment roll the affidavit or affirmation required by subsection 1 does not invalidate the roll. R.S.O. 1960, c. 23, s. 59; 1966, c. 10, s. 13, *amended*.

Assessment  
Review  
Court  
established

**50.**—(1) The Assessment Review Court is established and shall be composed of a chairman and such number of vice-chairmen and other members as the Lieutenant Governor in Council considers advisable, all of whom shall be appointed by the Lieutenant Governor in Council.

Quorum

(2) One member of the Assessment Review Court shall constitute a quorum and is sufficient for the exercise of all of the jurisdiction and powers of the court.

Powers  
of court

(3) The Assessment Review Court may,

- (a) administer oaths to witnesses and require them to give evidence under oath;
- (b) may issue summonses requiring the attendance of witnesses and the production of documents and things;
- (c) hold sittings at any place in Ontario and in more than one place at the same time.

Enforce-  
ment of  
summons

(4) If any person,

- (a) on being duly summoned as a witness before the court makes default in attending; or
- (b) being in attendance as a witness refuses to take an oath legally required by the court to be taken, or to produce any document or thing in his power or control legally required by the court to be produced by him, or to answer any question to which the court may legally require an answer; or
- (c) does any other thing that would, if the court had been a court of law having power to commit for contempt, have been contempt of that court,

a member of the court may certify the offence of that person under his hand to the High Court, and the High Court may thereupon inquire into the alleged offence and after hearing any witnesses who may be produced against or on behalf of the person charged with the offence, and after hearing any

statement that may be offered in defence, punish or take steps for the punishment of that person in like manner as if he had been guilty of contempt of the High Court.

(5) Subject to the approval of the Lieutenant Governor <sup>Rules</sup> in Council, the Assessment Review Court shall make rules governing its practice and procedure and the exercise of its powers.

(6) The court shall meet and may adjourn from time to time in every municipality in which there is an appeal in respect of any assessment in such municipality to hear and try all complaints in respect of which any person may appeal to the court under this or any other Act. <sup>Meetings of court</sup>

(7) There shall be a registrar of the court and a regional registrar of the court for each assessment region, all of whom shall be appointed by the Lieutenant Governor in Council. <sup>Registrar and regional registrars</sup>

(8) The regional registrar shall designate a person as clerk of the court for each hearing of the court in his region and the person so designated shall keep in a book to be supplied by the regional registrar a record of the proceedings and decisions of the court which shall be certified by a member of the court who heard the appeal and when so certified shall be forthwith forwarded to the regional registrar. *New.* <sup>Clerk of court</sup>

**51.** Every member of the Assessment Review Court before entering upon his duties shall take and subscribe the following oath (or affirmation in cases where, by law, affirmation is allowed); <sup>Oath of members of court</sup>

"I, . . . . ., do solemnly swear (*or affirm*) that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals to the Assessment Review Court that may be brought before me for trial as a member of the court."

R.S.O. 1960, c. 23, s. 66, *amended.*

**52.—**(1) Any person complaining of an error or omission in regard to himself, as having been wrongly inserted in or omitted from the roll or as having been undercharged or overcharged by the assessor in the roll, may personally or by his agent give notice in writing to the assessment commissioner that he considers himself aggrieved for any or all of such causes, and shall give a name and address where notices can be served by the regional registrar of the Assessment Review Court as provided by subsection 4. <sup>Notice of complaint, by person aggrieved</sup>

(2) Any person including a municipality or a school board may, within the time limited by subsection 3, give notice in writing to the assessment commissioner complaining that any <sup>by other person</sup>



other person has been assessed too low or too high or has been wrongly inserted or omitted from the roll and shall give a name and address where notices can be served on him by the regional registrar of the Assessment Review Court as provided by subsection 4, and the matter shall be decided in the same manner as complaints by a person assessed with regard to his own assessment.

Time for  
giving  
notice

(3) Any notice of complaint under subsection 1 or 2 shall be mailed to the assessment commissioner within fourteen days after the day upon which the roll is required by law to be returned, or within fourteen days after the return of the roll, in case the roll is not returned within the time fixed for that purpose, and the assessment commissioner shall immediately transmit all notices received by him to the regional registrar of the Assessment Review Court.

Notice of  
hearing

(4) The regional registrar of the Assessment Review Court shall give to the clerk of the municipality and to all persons complaining or in respect of whom a complaint has been made under subsection 1 or 2 notice of any hearing by the Assessment Review Court at least fourteen days before the date fixed for the hearing in the following form;

Take notice that the Assessment Review Court will sit at  
.....on the.....day of..... in the  
matter of a complaint.  
The complaint has been made by.....  
and states that.....

(Signed)

Regional Registrar.

Publication  
of first  
sitting of  
court

(5) The regional registrar of the Assessment Review Court shall advertise in a newspaper having general circulation in the municipality the time and place at which the court will hold its first sitting for the year, and the advertisement shall be published at least fourteen days before the time for such first sitting.

Service of  
notice

(6) The regional registrar of the Assessment Review Court shall cause any notice under this section to be left at the person's residence or place of business or to be sent by mail addressed thereto.

Preliminary  
explanation

(7) Where value is a ground of a complaint that is proceeded with, at the commencement of the hearing of the complaint by the court, the assessor shall explain the manner in which the assessment has been arrived at and the complainant shall explain the nature of his complaint.



(8) After hearing the assessor and the complainant where <sup>Determina-  
tion by  
court</sup> required and any evidence adduced, the court shall determine the matter and in all complaints involving value, shall determine the amount of the assessment.

(9) Where the court is requested during the hearing by a <sup>Written  
reasons</sup> party to the proceedings to deliver reasons for its decision, the court shall give written reasons for its decision.

(10) Where at any time during the hearing by the court <sup>Adding  
party</sup> it appears that any other person should be a party to the hearing, the court shall adjourn in order to give such person notice of the hearing.

(11) If any party fails to appear, either in person or by an <sup>When to  
proceed  
*ex parte*</sup> agent, the court may proceed *ex parte*.

(12) Where it appears that there are palpable errors in the roll of any municipality that need correction, the court may at any time during its sitting correct the roll, if no alteration of assessed values is involved, and, if any alteration of assessed value is necessary, the court may extend the time for making complaints for ten days from a day named by the court and may then meet and determine the additional matter complained of, and the assessor may be or may be directed by the court to be, for such purpose, the complainant. <sup>Correction  
of errors</sup>

(13) The decision of the Assessment Review Court shall <sup>Alteration  
of roll by  
clerk</sup> be forwarded by the regional registrar to the clerk of each municipality and the clerk of the municipality shall forthwith,

(a) alter the assessment roll in accordance with the decisions of the court and shall write his name or initials against every alteration, and shall complete the roll by totalling the amounts of the assessments therein and inserting such total; or

(b) where data processing equipment is used, may, as an alternative to complying with clause *a*, forthwith cause to be prepared a new assessment roll, which shall include all changes made by the court, and shall initial each entry in which a change has been made by the court, and shall complete the roll by totalling the amounts of the assessments therein and inserting such total.

(14) When the Assessment Review Court has heard and <sup>Notice of  
decision</sup> decided a complaint, the regional registrar shall within fourteen days of the making of the decision thereof to be given,

(a) where the appeal was as to the amount of the assessment, by registered mail; and

(b) in the case of all other appeals by ordinary mail,

to the persons to whom notice of the hearing of such appeal was given, and such notice shall state thereon that such decision may be appealed to the county judge within fourteen days of the mailing of the notice and shall also contain a list of the persons to whom notice was given under subsection 4. R.S.O. 1960, c. 23, s. 72, *amended*.

Roll to be binding notwithstanding errors in it or in notice sent to persons assessed

**53.** The roll as finally revised and certified by the Assessment Review Court shall, subject to subsections 5 and 6 of section 47 be valid, and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or misstatement in the notice required by section 40 or the omission to deliver or transmit such notice, provided that the provisions of this section in so far as they relate to the omission to deliver or transmit such notice do not apply to any person who has given the assessment commissioner the notice provided for in subsection 4 of section 40. R.S.O. 1960, c. 23, s. 73, *amended*.

Copy of roll duly certified to be evidence

**54.** A copy of any assessment roll, or portion of any assessment roll, written or printed, and certified to be a true copy by the clerk of the municipality, shall be received as *prima facie* evidence in any court without proof of the signature, or the production of the original assessment roll of which such certified copy purports to be a copy, or a part thereof. R.S.O. 1960, c. 23, s. 74.

Appeal to county judge

**55.—(1)** An appeal to the county judge lies, at the instance of the municipal corporation or a school board, or at the instance of the assessment commissioner, or at the instance of any person assessed or of any municipal elector of the municipality, not only against a decision of the Assessment Review Court on an appeal to that court, but also against any omission, neglect or refusal of that court to hear or decide an appeal. R.S.O. 1960, c. 23, s. 75 (1); 1961-62, c. 6, s. 7, *amended*.

Notice of appeal

(2) The person appealing shall, within fourteen days of the mailing of the notice under subsection 14 of section 52, personally or by his agent give notice in writing to the assessment commissioner and to the persons to whom notice was given under such subsection 14 of his intention to appeal to the county judge and the assessment commissioner shall immediately transmit all notices to the regional registrar of the Assessment Review Court within fourteen days after notice of the decision has been given by the regional registrar under such subsection 14. R.S.O. 1960, c. 23, s. 75 (2), *amended*.

(3) The regional registrar shall, immediately after the time limited for filing appeals, forward a list thereof to the judge who shall then notify the regional registrar of the day he appoints for the hearing thereof and shall, if in his opinion the appeals or any of them appear to involve the calling or examination of witnesses, fix the place for holding such court within the municipality from the Assessment Review Court of which such appeal is made, or at the place nearest thereto where the sittings of the division court within his jurisdiction are held.

Day and  
place for  
hearing

(4) The regional registrar shall thereupon give notice to all the appellants and all the persons appealed against in the same manner as is provided for giving notice on a complaint under section 52, but in the event of failure by the regional registrar to have the required service of the notices in any appeal made, or to have the service made in proper time, the judge may direct service to be made for some subsequent day upon which he may sit.

Regional  
registrar  
to notify  
parties

(5) The regional registrar shall cause a notice to be posted up in a conspicuous place in the office of the clerk of the municipality, or the place where the council of the municipality holds its sittings, containing the names of all the appellants and persons appealed against, with a brief statement of the ground or cause of appeal, together with the date at which a court will be held to hear appeals.

List of  
appellants,  
etc., to be  
posted up by  
regional  
registrar

(6) The clerk of the Assessment Review Court is the clerk of the court, and he shall keep, in the book referred to in section 50, a record of the decision of the judge upon each appeal, which shall be certified by the judge and when so certified shall be forwarded to the regional registrar.

Clerk of  
court

(7) At the court so held, the judge shall hear the appeals and may adjourn the hearing from time to time and defer judgment thereon at his pleasure but so that, subject to any special Act affecting a particular municipality, all appeals are determined not later than the 30th day of January in the year following that in which the appeals were made. R.S.O. 1960, c. 23, s. 75 (4-8), *amended*.

When  
appeals  
to be  
determined

(8) Where in any year the time for closing the Assessment Review Court in a municipality is extended under subsection 4 of section 46, the time for the judge to determine appeals is correspondingly extended.

Extension  
of time for  
determina-  
tion of  
appeals

(9) Where the judge dies or becomes incapable before hearing an appeal or determining an appeal, the regional registrar shall forthwith notify in writing the succeeding

Where  
judge dies  
or is  
incapable  
of hearing  
appeal



judge or acting judge of the appeal and such judge shall hear and determine such appeal, and the time for determining the appeals under subsection 7 does not apply.

Subpoena

(10) A subpoena to compel the attendance of any witness required before the county judge upon any appeal under this Act may be issued by the clerk of the county court of the county in which is situated the municipality whose assessment roll is in question, and the subpoena shall be tested as are other subpoenas issued out of the county court of the county in actions therein and may be entitled as is provided in section 58. R.S.O. 1960, c. 23, s. 75 (11-13), *amended*.

Assessment roll to be produced to the court

**56.** At the court to be held by the county judge to hear the appeals hereinbefore provided for, the person having charge of the assessment roll certified by the Assessment Review Court shall appear and produce such roll and all papers and writings in his custody connected with the matter of the appeal. R.S.O. 1960, c. 23, s. 76, *amended*.

Powers of judge sitting in appeal from Assessment Review Court

**57.—**(1) In all proceedings before the county judge under or for the purposes of this Act, the judge possesses all such powers for compelling the attendance of and for the examination on oath of all parties, whether claiming or objecting or objected to, and of all other persons, and for the production of books, papers, rolls and documents, and for the enforcement of his orders, decisions and judgments, as belong to or might be exercised by him in the county court.

Appeal to county judge where question of fact involved

(2) The hearing of the appeal by the county judge shall, where questions of fact are involved, be in the nature of a new trial, and either party may adduce further evidence in addition to that heard before the Assessment Review Court, subject to any order as to costs or adjournment that the judge may consider just. R.S.O. 1960, c. 23, s. 77, *amended*.

Style of proceedings

**58.** All process or other proceedings by way of appeal may be entitled as follows;

In the Matter of Appeal from the Assessment Review Court  
in respect of the.....of.....

....., Appellant,

and

....., Respondent,

and they need not be otherwise entitled. R.S.O. 1960, c. 23, s. 78, *amended*.

Costs, payment of

**59.** The costs of any proceeding before the Assessment Review Court or the judge shall be paid by or apportioned between the parties in such manner as the court or judge



considers proper, and where costs are ordered to be paid, the order for payment thereof may be filed in any division court having jurisdiction in the municipality and is enforceable as a judgment or order of such court. R.S.O. 1960, c. 23, s. 79, *amended*.

**60.** The costs chargeable or to be awarded in any case may be the costs of witnesses and of procuring their attendance, and none other, and shall be taxed according to the allowance in the division court for such costs, and, in cases where execution issues, the costs thereof as in the like court, and of enforcing the execution, may also be collected thereunder. R.S.O. 1960, c. 23, s. 80. What costs chargeable

**61.** County court judges are entitled to receive from the several municipalities as their expenses for holding courts in such municipalities other than the county town of the county in which the judge resides, for the purpose of hearing appeals from the Assessment Review Court under this Act, the same sums as they are allowed for holding courts for revising voters' lists. R.S.O. 1960, c. 23, s. 81, *amended*. Expenses of county judges on assessment appeals

**62.**—(1) The decision of the judge shall be forwarded by the regional registrar to the clerk of the municipality who shall forthwith alter the assessment roll in accordance with the decisions of the judge, and shall write his name or initials against every alteration. Alteration of roll by clerk

(2) When the judge has heard and decided an appeal, the regional registrar shall, within fourteen days after receipt of the record of the decision from the clerk of the court, cause notice of the decision in such appeal to be given by registered mail to the persons to whom notice of the hearing was given and such notice shall state thereon that such decision may be appealed to the Ontario Municipal Board within fourteen days of the mailing of such notice. R.S.O. 1960, c. 23, s. 82, *amended*. Notice of decision

**63.**—(1) The municipal corporation, a school board, the assessment commissioner, any person assessed and any person who has filed a complaint under subsection 2 of section 52 may appeal from the decision of the county judge to the Ontario Municipal Board. R.S.O. 1960, c. 23, s. 83 (1); 1961-62, c. 6, s. 8, *amended*. Appeals to O.M.B.

(2) An appeal also lies to the Ontario Municipal Board from a decision of the county judge under section 42, 43, 44, 70 or 71. R.S.O. 1960, c. 23, s. 83 (2), *amended*. Appeal under s. 42-44, 70 or 71

(3) Where an assessment is in an amount of \$50,000 or more or has been increased by the Assessment Review Court Appeals to O.M.B.

to an amount of \$50,000 or more and where no appeal is taken to the county judge, an appeal shall also lie to the Ontario Municipal Board from a decision of the Assessment Review Court in the same manner as an appeal under subsection 1 or 2. 1966, c. 10, s. 15 (1), *amended*.

Provisions  
applicable  
to appeals,  
powers of  
O.M.B.

(4) Except as provided in subsections 5 and 7, sections 55 to 59 and section 64 apply to appeals taken under subsection 1 or 2, and on such appeals the Ontario Municipal Board has the powers and duties of a county judge under such sections. R.S.O. 1960, c. 23, s. 83 (3).

Notice of  
appeal

(5) A notice of appeal to the Ontario Municipal Board under subsection 1 or 2 shall, within twenty-one days after notice of the decision appealed from has been given under subsection 2 of section 62, be sent by the party appealing by registered mail to the secretary of the Board and to the persons to whom notice of the hearing before the judge was given. R.S.O. 1960, c. 23, s. 83 (4); 1966, c. 10, s. 15 (2), *amended*.

Notice of  
appeal  
under  
subs. 3

(6) A notice of appeal to the Ontario Municipal Board under subsection 3 shall, within twenty-one days after notice of the decision appealed from has been given under subsection 14 of section 52, be sent by the party appealing by registered mail to the secretary of the Board and to the persons to whom notice of the hearing before the Assessment Review Court was given. 1966, c. 10, s. 15 (3), *amended*.

Notice of  
hearing

(7) Upon receipt of a notice of appeal under this section, the secretary of the Ontario Municipal Board shall arrange a time and place for hearing the appeal and shall send notice thereof by registered mail to all parties concerned in the appeal at least fourteen days before the hearing.

Appeal from  
O.M.B. to  
Court of  
Appeal in  
certain  
matters

(8) An appeal lies from the decision of the Ontario Municipal Board under this section to the Court of Appeal upon all questions of law or the construction of a statute, a municipal by-law, any agreement in writing to which the municipality concerned is a party, or any order of the Board.

Procedure  
on appeals

(9) The practice and procedure on the appeal to the Court of Appeal shall be the same *mutatis mutandis*, subject to any rule of the court or regulation of the Ontario Municipal Board, as upon an appeal from a county court.

Alteration  
in roll as  
result of  
appeal from  
O.M.B.

(10) If, by the decision of the Ontario Municipal Board or by the judgment of the Court of Appeal, it appears that any alteration should be made in the assessment roll respecting the assessment in question, the clerk of the municipality

concerned shall alter the assessment roll to give effect to the decision or judgment and shall write his name or initials against every alteration. R.S.O. 1960, c. 23, s. 83 (5-8).

**64.**—(1) Upon an appeal on any ground against an assessment, the Assessment Review Court, county judge or Ontario Municipal Board hearing an appeal under section 63, or the Court of Appeal, as the case may be, may reopen the whole question of the assessment so that omissions from, or errors in the assessment roll may be corrected, and the amount for which the assessment should be made, and the person or persons who should be assessed therefor may be placed upon the roll, and if necessary the roll of the municipality, even if returned as finally revised, may be opened so as to make it correct in accordance with the findings made on appeal.

(2) In determining the value at which any land shall be assessed, reference may be had to the value at which lands in the municipality are assessed. R.S.O. 1960, c. 23, s. 86, *amended*.

**65.**—(1) Upon a complaint or appeal with respect to an assessment, the Assessment Review Court, county judge or Ontario Municipal Board may review the assessment and, for the purpose of such review, has all the powers and functions of the assessor in making an assessment, determination or decision under this Act, and any such assessment, determination or decision made on review by the Assessment Review Court, county judge or Ontario Municipal Board shall, except as provided in subsection 2, be deemed to be an assessment, determination or decision of the assessor and has the same force and effect.

(2) A decision of the Assessment Review Court, county judge or Ontario Municipal Board with regard to persons alleged to be wrongfully placed upon or omitted from the assessment roll or assessed at too high or too low a sum is final and binding unless appealed in accordance with the provisions of this Act.

(3) For greater certainty, it is hereby declared that the provisions of sections 52, 55 and 63 respecting appeals are intended to establish machinery for the review of an assessment for the purpose of ensuring the administrative integrity of the assessment roll, and, except as provided in subsection 2, such provisions shall not be deemed to affect the right of any person to apply to a superior, county or district court for a judicial determination of any question relating to an assessment. 1960-61, c. 4, s. 12, *part, amended*.



Application  
to court by  
originating  
notice

**66.**—(1) The municipal corporation, assessment commissioner or any person assessed may apply by originating notice to the Supreme Court or to the county court of the county in which the assessment is made for the determination of any question relating to the assessment, except a question as to persons alleged to be wrongfully placed upon or omitted from the assessment roll or assessed at too high or too low a sum.

Service of  
notice

(2) The persons to be served with notice under this section shall be the persons assessed in respect of the property relating to the assessment, the assessment commissioner and the clerk of the municipality affected by the assessment.

Time for  
notice

(3) No originating notice shall be commenced except within the times for commencing an action or other proceeding set forth in section 67.

Appeal to  
Court of  
Appeal

(4) An appeal lies to the Court of Appeal from the judgment of the Supreme Court or from the judgment of the county court.

Final  
revision of  
roll not to  
be delayed  
alteration  
of roll on  
Court of  
Appeal  
judgment

(5) The appeal from any judgment made by the Supreme Court or by a county court on an originating notice given pursuant to this section or the hearing or argument or other proceedings thereon shall not delay the final revision of the assessment roll; but, if by the judgment of the Court of Appeal it appears that any alteration should be made in the assessment roll respecting the assessment in question, the clerk of the municipality shall cause the proper entries to be made in the assessment roll to give effect to the judgment on the originating notice or on appeal therefrom.

Judgment  
of court  
binding on  
Assessment  
Review  
Court, etc.

(6) Notwithstanding that a question of the assessment of any person is pending before the Assessment Review Court, a judge of the county court or the Ontario Municipal Board, the judgment of the Supreme Court, the county court or the Court of Appeal shall be given effect to and is binding upon the Assessment Review Court, the judge of the county court and the Ontario Municipal Board. 1960-61, c. 4, s. 12, *part, amended*.

Limitation  
of actions  
in court

**67.** No action or other proceeding, except an action or other proceeding brought by or on behalf of a municipality for the collection of arrears of taxes, shall be brought in court with respect to an assessment or taxes based thereon,

- (a) except within sixty days after the day upon which the assessment roll is required by law to be returned, or within sixty days after the return of the roll, in case the roll is not returned within the time fixed for that purpose;



- (b) where a complaint with respect to the assessment is made to the Assessment Review Court, except within the time limited for appealing from the decision of the Assessment Review Court to the county court judge;
- (c) where an appeal is made from the decision of the Assessment Review Court to the county court judge, except within the time limited for appealing from the decision of the county court judge to the Ontario Municipal Board; and
- (d) where an appeal is made from the decision of the county court judge to the Ontario Municipal Board, except within fifteen days after the date of the decision of the Ontario Municipal Board,

provided, where an appeal is made to the Court of Appeal, no action or other proceeding shall be brought in any other court with respect to the assessment. R.S.O. 1960, c. 23, s. 88; 1960-61, c. 4, s. 13, *amended*.

**68.** Where any part of an assessment is declared invalid or in error by the Supreme Court or a county court, the whole assessment is not thereby invalidated and the court may direct that the assessment roll be altered in accordance with its judgment and the clerk of the municipality concerned shall so alter the roll and shall write his name or initials against every alteration. R.S.O. 1960, c. 23, s. 89.

Alteration of roll as result of judgment

**69.** No matter that could have been raised by way of complaint to the Assessment Review Court or in an action or other proceeding with respect to an assessment in a court within the times limited for bringing such complaint, action or other proceeding under this Act shall be raised by way of defence in any action or other proceeding brought by or on behalf of a municipality. R.S.O. 1960, c. 23, s. 90, *amended*.

Defence limited in actions to collect taxes, etc.

**70.** Where the assessment of any real property is altered on an appeal or in an action, any business assessment based on the assessed value of such real property shall be altered in the business assessment roll by the clerk of the municipality to conform with the altered real property assessment, whether or not the business assessment roll has been finally revised. R.S.O. 1960, c. 23, s. 91.

Revision of business assessment roll on alteration of real property assessment

**71.—(1)** The Department in each year shall prepare an equalization factor in relation to the assessment made in the preceding year for each municipality and locality.

Equalization factor

Notice of  
factor

(2) Each municipality and locality shall be notified of its respective equalization factor and the equalization factor prepared in each year for each municipality and locality shall be published in *The Ontario Gazette* in such year not later than the 1st day of July.

Appeal to  
O.M.B.

(3) If any municipality or locality is not satisfied with the latest equalization factor as published by the Department, the municipality or locality may appeal by notice in writing to the Ontario Municipal Board from the decision of the Department at any time within thirty days after the publication in *The Ontario Gazette* of the equalization factor or after the notification to the municipality or locality whichever is the later date and the Board shall dispose of the appeal before the 1st day of January next after the appeal.

Appeal to  
Court of  
Appeal

(4) An appeal lies to the Court of Appeal on any question of law or the construction of a statute from the decision of the Ontario Municipal Board in an appeal under subsection 3.

Amendment  
of factor

(5) Where any appeal is allowed in respect of an equalization factor, the Department shall amend the equalization factor as published to accord with the decision or judgment of the Ontario Municipal Board or the Court of Appeal, as the case may be. *New.*

Equalization  
by  
assessment  
commis-  
sioner

**72.** On or before the 1st day of September in each year, the assessment commissioner shall revise the assessment, made in the previous year, of each municipality in his region for the purpose of county rates by the application of the equalization factor in relation to such assessment as prepared by the Department under section 71, and the assessment as so revised is the equalized assessment for the purposes of this and every other Act. *New.*

Apportion-  
ment of  
county  
rates, how  
to be  
based

**73.—(1)** The council of a county, in apportioning a county rate among the different townships, towns and villages within the county, shall, subject to subsections 2 and 3, in order that such rate may be assessed equally on the whole rateable property of the county, make the equalized assessments of the municipalities as determined in the preceding year under section 72 the basis upon which the apportionment is made. R.S.O. 1960, c. 23, s. 98 (1), *amended.*

Assessment  
equivalent  
of mining  
revenue  
payments  
to be  
added to  
aggregate  
valuations

(2) Where, in the year preceding the year in which an apportionment is made, a mining municipality has received or becomes entitled to a payment under the regulations made under section 28, an amount shall be calculated by,

(a) multiplying the part of such payment computed under paragraph 1 of subsection 9 of section 28 that

was credited to the general funds of the municipality by 1000; and

- (b) dividing the product obtained under clause *a* by the aggregate of the mill rates for general and county purposes levied in that year by the municipality on the types of assessments mentioned in clauses *a*, *b*, and *c* of subsection 2 of section 294 of *The Municipal Act*; and R.S.O. 1960, c. 249
- (c) increasing or decreasing the quotient obtained under clause *b* by the same percentage, if any, as the assessment of such municipality made in that year was increased or decreased under section 72,

and, for the purpose of county rates, the amount obtained under this subsection shall be added to the equalized assessment of the municipality. 1961-62, c. 6, s. 11, *part*, amended.

(3) Where, in the year preceding the year in which an apportionment is made, a municipality has received or becomes entitled to a payment in lieu of taxes from the Crown in right of Canada, except payments received under an agreement with the Government of Canada authorized by *The Municipal Act* to relieve a tenant or user of land owned by the Crown from taxes or payment for municipal services or from the Crown in right of Ontario or any board, commission, corporation or other agency thereof or The Hydro-Electric Power Commission of Ontario, except payments received under section 13 of *The Ottawa River Water Powers Act*, 1943, the valuations of the properties for which such payments are made shall be increased or decreased by the same percentage, if any, as the assessment of such municipality made in that year was increased or decreased under section 72, and for the purpose of county rates the amount so obtained shall also be added to the equalized assessment of the municipality. 1961-62, c. 6, s. 11, *part*; 1962-63, c. 7, s. 11 (1), amended.

Valuations on which payments in lieu of taxes paid to be added to equalized assessment  
R.S.O. 1960, c. 249

(4) Where payment in lieu of taxes from the Crown in right of Canada has been reduced by deductions made under the *Municipal Grants Act* (Canada), the valuations of the properties for which such payments are made shall, for the purposes of subsection 3, be reduced in the same proportion as the amount of the grants were reduced. 1962-63, c. 7, s. 11 (2).

Idem  
R.S.C. 1952, c. 182

**74.**—(1) Where in any year boundaries of municipalities are changed or a new municipality is erected within a county and the assessment rolls for the next preceding year do not conform to the new boundaries or there is no assessment roll

Where boundaries changed or new municipality erected



of the new municipality, the county council shall, by examining or causing to be examined the rolls of the municipality or municipalities from which an area has been severed or the municipality or municipalities of which or part of which the new municipality was formed, ascertain to the best of its judgment what part of the assessment of the municipality or municipalities from which an area has been severed or of which or part of which the new municipality was formed relates to the new municipality or municipalities to which an area was annexed or to the new municipality, and their several shares of the county tax shall be apportioned accordingly. R.S.O. 1960, c. 23, s. 99 (1).

Where land  
separated  
from a  
county

(2) Where the assessment commissioner has, under section 72, prepared an equalized assessment on which the rates for county purposes for the succeeding year are to be based and apportioned, and any municipality in the county, or any part thereof, thereafter ceases to form part of the county for municipal purposes, the assessment commissioner shall adjust the equalized assessment by deducting therefrom that portion pertaining to the municipality, or part thereof, that has ceased to form part of the county, in order that the rates for county purposes for such succeeding year may be based and apportioned on the remainder of the equalized assessments. R.S.O. 1960, c. 23, s. 99 (2), *amended*.

Equalization  
of assess-  
ments in  
districts

**75.** The Minister may order an assessment commissioner for any region in one or more territorial districts to equalize the assessments of the municipalities and localities for which he has been appointed assessment commissioner by the application of the equalization factors in relation to such assessments provided by the Department under section 71. *New*.

Cancel-  
lations,  
reductions,  
refunds, etc.,  
of taxes

**76.—**(1) An application to the Assessment Review Court for the cancellation, reduction or refund of taxes levied in the year in respect of which the application is made may be made by any person,

- (a) in respect of real property liable to taxation at the rate levied under subsection 2 of section 294 of *The Municipal Act* that has ceased to be real property that would be liable to be taxed at such rate; or
- (b) in respect of real property that has become exempt from taxation during the year or during the preceding year after the return of the assessment roll; or
- (c) in respect of a building that was razed by fire, demolition or otherwise during the year or during the preceding year after the return of the assessment roll; or



- (d) who is unable to pay taxes because of sickness or extreme poverty; or
- (e) who is overcharged by reason of any gross or manifest error; or
- (f) liable for business tax who has not carried on business for the whole year, except where the business was intended to be or was capable of being carried on during a part of the year only, or was not carried on for a period of less than three months during the year by reason of repairs to or renovations of the premises in which the business was carried on. R.S.O. 1960, c. 23, s. 131 (1); 1965, c. 6, s. 9 (1), *amended*.

(2) The application may be made at any time during the year in respect of which the application is made and until the 28th day of February in the following year and notice in writing of the application shall be given to the clerk of the municipality who shall immediately transmit the notice to the regional registrar.

(3) Where any person who is entitled to apply for the cancellation, reduction or refund of taxes under clause *e* or *f* of subsection 1 fails to apply, the clerk of the municipality may apply in his stead and the provisions of this section apply *mutatis mutandis* to such application.

(4) The Assessment Review Court, subject to such restrictions and limitations as are contained in this section, may reject the application or,

- (a) where the taxes have not been paid, cancel the whole of the taxes or reduce the taxes; or
- (b) where the taxes have been paid in full, order a refund of the whole of the taxes or any part thereof; or
- (c) where the taxes have been paid in part, order a refund of the whole of the taxes paid or any part thereof and reduce or cancel the portion of the taxes unpaid.

(5) The Assessment Review Court shall hear and dispose of every application not later than the 31st day of March in the year following the year in respect of which the application is made and the regional registrar shall thereupon cause notice of the decision in such application to be given by mail to the persons to whom notice of the hearing of such application was

given and such notice shall state thereon that such decision may be appealed to the county judge within fourteen days of the mailing of such notice.

**Appeals**

(6) An appeal may be had to the county judge by the applicant or the municipality from the decision of the Assessment Review Court or where the Assessment Review Court has omitted, neglected or refused to hear or dispose of an application under this section, and such appeal shall be a hearing *de novo*.

**Notice of appeal**

(7) The person appealing shall personally or by his agent give notice in writing to the clerk of the municipality, within fourteen days after notice of the decision of the Assessment Review Court has been given by the regional registrar under subsection 5, of his intention to appeal to the county judge provided that where the municipality appeals it shall give such notice in writing to all persons interested in accordance with this subsection.

**Occupant may be required to pay part of taxes**

(8) Where a person makes application for the cancellation, reduction or refund of taxes in respect of business assessment or assessment under subsection 3 of section 7, the Assessment Review Court, on notice to any person who occupied the premises and carried on business for the whole or any part of the period in respect of which the application is made, may direct that a proper proportion of the taxes be levied against such person for the time during which such person was in occupation although the name of such person does not appear on the assessment roll in respect of such premises, and in determining the amount payable regard shall be had to the nature of the business carried on. R.S.O. 1960, c. 23, s. 131 (2-8), *amended*.

**Idem**

(9) A cancellation, reduction or refund under clause *b* of subsection 1 shall be for a proportionate part of the taxes based on the number of months in the year during which the exemption existed. R.S.O. 1960, c. 23, s. 131 (11).

**Idem**

(10) A cancellation, reduction or refund under clause *c* of subsection 1 shall be for a proportionate part of the taxes levied on the building assessment based on the number of months in the year or years after the building was razed in respect of which taxes were levied. 1960-61, c. 4, s. 18.

**Application for increase of taxes where gross error**

**77.**—(1) An application may be made by or on behalf of the municipal corporation to the Assessment Review Court for an increase in the taxes levied in the year in which the application is made with respect to any person who is undercharged by reason of any gross or manifest error by filing notice of the application with the regional registrar.

(2) Notice of the application shall be given by mail by the regional registrar to the applicant and to the person with respect to whom application is made not less than fourteen days before the date upon which the application is to be dealt with by the court. <sup>Notice of application</sup>

(3) The Assessment Review Court may reject the application or may increase the taxes to the correct amount, and the amount of the increase, subject to subsection 5, is collectable as if it had been originally levied and demanded. <sup>Powers of court</sup>

(4) Forthwith after the Assessment Review Court makes its decision, the regional registrar shall cause notice thereof to be given by mail to the person with respect to whom the application was made and such notice shall state thereon that the decision may be appealed to the county judge within ten days of the mailing of such notice. <sup>Notice of decision</sup>

(5) The amount of any increase in taxes is not payable until ten days after the mailing of the notice under subsection 4 or, if an appeal is made to the county judge until ten days after the decision of the county judge, and is not subject to any penalties applicable to taxes that are overdue and unpaid until such amount is payable. <sup>When increase payable</sup>

(6) An appeal may be had to the county judge by the applicant or by the person with respect to whom the application was made from the decision of the Assessment Review Court or where the Assessment Review Court has omitted, neglected or refused to hear or dispose of an application under this section, and such appeal shall be a hearing *de novo*. <sup>Appeal</sup>

(7) The appellant shall personally or by his agent give notice in writing to the clerk of the municipality and to the assessment commissioner or to the person with respect to whom the application was made, as the case may be, within ten days of the mailing of the notice under subsection 4, of his intention to appeal to the county judge. <sup>Notice of appeal</sup>

(8) The Assessment Review Court shall not deal with an application under this section if a certificate with respect to current taxes has been issued by the tax collector under *The Municipal Act* before the mailing of the notice of application under subsection 2. <sup>When application not to be dealt with</sup> R.S.O. 1960, c. 249, *amended*.

**78.**—(1) Every assessment commissioner or assessor or any person in the employ of a municipality who in the course of his duties acquires or has access to information furnished by any person under section 13 or 14 that relates in any way to determination of the value of any real property or the amount of assessment thereof or to the determination of the <sup>Disclosure of information</sup>



amount of any business assessment, and who wilfully discloses or permits to be disclosed any such information not required to be entered on the assessment roll to any other person not likewise entitled in the course of his duties to acquire or have access to the information, is guilty of an offence and on summary conviction is liable to a fine of not more than \$200, or to imprisonment for a term of not more than six months, or to both.

**Exception**

(2) This section does not prevent disclosure of such information by any person when being examined as a witness in an assessment appeal or in an action or other proceeding in a court or in an arbitration. R.S.O. 1960, c. 23, s. 216.

**Right of action for damages against officer**

**79.** In addition to the penalties and punishments provided for by this Act for a contravention of the provisions thereof, the person guilty of such contravention is liable to every person who is thereby injured for the damages sustained by such person by reason of such contravention. R.S.O. 1960, c. 23, s. 242.

**By-laws and agreements fixing assessment or granting exemption from taxation not affected**

**80.** This Act does not affect the terms of any agreement made with a municipal corporation, or any by-law heretofore or hereafter passed by a municipal council under any other Act for fixing the assessment of any property, or for commuting or otherwise relating to municipal taxation, but whenever in any Act of the Legislature or by any proclamation of the Lieutenant Governor in Council or by any valid by-law of a municipality heretofore passed or by any valid agreement heretofore entered into the assessment of the real and personal property of any person in a municipality is fixed at a certain amount for a period of years, unexpired at the time of the coming into force of this Act, or the taxes payable annually by any person in respect to the real and personal property are fixed at a stated amount during any such period, or the real and personal property of any person or any part thereof is exempt from municipal taxation in whole or in part for any such period, such fixed assessment or commutation of taxes or exemption shall be deemed to include any business assessment or other assessment and any taxes thereon in respect to the property or business mentioned in such Act, proclamation, by-law or agreement to which such person or the property of such person would otherwise be liable under this Act. R.S.O. 1960, c. 23, s. 243.

**Computation of time for proceedings where time limited expires on Saturday**

**81.** Where the municipal offices in a municipality are closed on Saturday and the time limited for any proceeding or for the doing of any things in such municipal offices under this Act expires or falls upon a Saturday, the time so limited shall extend to and the thing may be done on the day next following that is not a holiday. R.S.O. 1960, c. 23, s. 246.



**82.**—(1) All by-laws passed under the provisions of sub-section 1 of section 130 of *The Assessment Act*, being chapter 23 of the Revised Statutes of Ontario, 1960, providing for taking the assessment of business separately from the time for taking the assessment of real property and in the same year in which the rates of taxation thereon are to be levied, continue in force until repealed and where any such by-law is repealed the assessment of business for the year in which the by-law is repealed shall be made and levied upon in that year and in that year and in each subsequent year the assessment of business shall be made together with the assessment of real property for taxation in the following year.

By-laws providing for business assessment in current year continued until repealed

(2) The Minister may by order repeal any such by-law.

Repeal of by-law

**83.** The following are repealed:

Repeal

- |  |                                    |
|--|------------------------------------|
| 1. <i>The Assessment Act.</i>  | R.S.O. 1960, c. 23                 |
| 2. <i>The Assessment Amendment Act, 1960-61.</i>   | 1960-61, c. 4                      |
| 3. <i>The Assessment Amendment Act, 1961-62.</i>   | 1961-62, c. 6                      |
| 4. <i>The Assessment Amendment Act, 1962-63.</i>   | 1962-63, c. 7                      |
| 5. <i>The Assessment Amendment Act, 1964.</i>  | 1964, c. 4                         |
| 6. <i>The Assessment Amendment Act, 1965.</i>  | 1965, c. 6                         |
| 7. <i>The Assessment Amendment Act, 1966.</i>  | 1966, c. 10                        |
| 8. <i>The Assessment Amendment Act, 1967.</i>  | 1967, c. 4                         |
| 9. <i>The Assessment Amendment Act, 1968.</i>  | 1968, c. 6                         |
| 10. Sections 25, 26, 27, 28, 29, 30, 31, 32, 33 and 34 of <i>The Municipality of Metropolitan Toronto Act</i> are repealed.  | R.S.O. 1960, c. 260, ss. 25-34     |
| 11. Section 35 of <i>The Municipality of Metropolitan Toronto Act</i> , as amended by section 6 of <i>The Municipality of Metropolitan Toronto Amendment Act, 1961-62</i> , is repealed. | R.S.O. 1960, c. 260, s. 35         |
| 12. Section 36 and subsection 1 of section 37 of <i>The Municipality of Metropolitan Toronto Act</i> are repealed.   | R.S.O. 1960, c. 260, s. 36, 37 (1) |
| 13. Sections 28, 29, 30, 31, 32, 34, 35, 36 and 37 of <i>The Regional Municipality of Ottawa-Carleton Act, 1968</i> , are repealed.  | 1968, c. 115, ss. 28-32, 34-37     |

References  
to court of  
revision in  
other Acts  
R.S.O. 1960,  
c. 223  
1962-63,  
c. 39

**84.**—(1) Where in any general or special Act, except *The Local Improvement Act* and *The Drainage Act, 1962-63*, reference is made to a court of revision, such reference shall be deemed to be a reference to the Assessment Review Court established under this Act.

Provisions  
authorizing  
courts of  
revision in  
other Acts  
repealed

(2) Notwithstanding any general or special Act, any provision in any Act, except *The Local Improvement Act* and *The Drainage Act, 1962-63*, as to the constitution of a court of revision is repealed. *New.*

Procedure  
on appeals  
re assess-  
ments, etc.,  
made prior  
to 1970

**85.** Notwithstanding any general or special Act, all proceedings by way of appeal in respect of an assessment on any assessment roll made before the year 1970 or an application for a cancellation, reduction or refund of taxes for the year 1969 shall be taken up and continued under and in conformity with the provisions of *The Assessment Act*, being chapter 23 of the Revised Statutes of Ontario, 1960. *New.*

Assessment  
of machinery  
for pro-  
ducing power

**86.** Notwithstanding any general or special Act, all machinery and equipment used for producing power for sale is liable to assessment for the percentage of the amount at which it is valued under this Act as follows:

1. In the year 1970 for taxation in the year 1971 at 80 per cent.
2. In the year 1971 for taxation in the year 1972 at 60 per cent.
3. In the year 1972 for taxation in the year 1973 at 40 per cent.
4. In the year 1973 for taxation in the year 1974 at 20 per cent. *New.*

Assessment  
of concen-  
trators  
and smelters  
in 1969

**87.**—(1) Notwithstanding any Act, a concentrator or smelter of ore or metals is liable to assessment in 1969 and liable to taxation in 1970 and every person occupying or using land for the purpose of or in connection with the business of a concentrator or smelter of ore or metals shall be assessed for a sum to be called business assessment equal to 60 per cent of the assessed value of the land occupied or used by him for such business and the assessment of any such concentrator or smelter and such business assessment shall be added to the assessment roll prepared in the year 1969 and the provisions of section 54 of *The Assessment Act* apply *mutatis mutandis*.

R.S.O. 1960  
c. 23

Concen-  
trating or  
smelting  
deemed  
manufac-  
turing

(2) For the purposes of this section, the concentrating or smelting of ore or metals is deemed to be manufacturing. *New.*

**88.** Where the council of a county has appointed a county assessment commissioner under section 93a of *The Assessment Act* and has passed a by-law under clause *b* of subsection 1 of section 94 of that Act, notwithstanding *The Assessment Act* or any other general or special Act, such by-law is valid and binding for all purposes and any appeal from the action of the county council under such clause *b* of subsection 1 of section 94, if made within the time and in the manner required by section 96 of *The Assessment Act*, shall be heard and determined by the Ontario Municipal Board as though the Lieutenant Governor in Council had directed that the appeal be heard and determined by the Ontario Municipal Board under paragraph 5 of such section 96, and such appeals shall be heard and determined before the 30th day of September, 1970.

**89.**—(1) This Act, except sections 1 to 86, comes into force on the day it receives Royal Assent.

(2) Sections 1 to 86 come into force on the 1st day of January, 1970.

**90.** This Act may be cited as *The Assessment Act, 1968-69*.

FORM 1

(Section 49)

AFFIDAVIT OR AFFIRMATION OF ASSESSMENT COMMISSIONER  
IN VERIFICATION OF ASSESSMENT ROLL

I, (*name and residence*), make oath and say (*or solemnly declare and affirm*) as follows:

1. I have, according to the best of my information and belief, set down or caused to be set down in the assessment roll attached hereto all the real property liable to taxation situate in the municipality of.....; and I have justly and truly assessed or caused to be assessed in accordance with *The Assessment Act, 1968-69* each of the parcels of real property so set down and, according to the best of my information and belief, I have entered or caused to be entered the names of all owners or tenants assessable in respect of each such parcel.

2. I have estimated and set down or caused to be estimated and set down in the assessment roll, according to the best of my information and belief, the amounts assessable against every person named in the roll for business or otherwise under such Act.

3. According to the best of my knowledge and belief, I have entered or caused to be entered therein the name of every person entitled to be so entered under *The Assessment Act, 1968-69* or any other Act; and I have not intentionally omitted or caused to be omitted from the roll the name of any person whom I knew or had good reason to believe to be entitled to be entered therein under any of such Acts.

4. I have entered or caused to be entered on the roll the date of delivery or transmission of the notice required by section 40 of *The Assessment Act, 1968-69*, and every such date is truly and correctly stated in the roll.

5. I have not entered or caused to be entered the name of any person at too low a rate in order to deprive such person of a vote, or at too high a rate in order to give such person a vote; and the amount for which each such person is assessed in the roll truly and correctly appears in the notice delivered or transmitted to him as aforesaid.

6. I have not entered or caused to be entered any name in the roll or improperly placed or caused to be placed any letter or letters opposite any name with intent to give a vote to any person not entitled to vote; and I have not intentionally omitted or caused to be omitted from the roll the name of any person whom I believe to be entitled to be placed therein; and I have not, in order to deprive any person of a vote, omitted or caused to be omitted from opposite the name of such person any letter or letters that I ought to have placed there.

7. I have, according to the best of my information and belief, complied with or caused to be complied with all the provisions of *The Assessment Act, 1968-69* or of any regulation, with regard to the preparation of the assessment roll.

Sworn (*or solemnly declared and affirmed*)  
before me at the.....of  
.....in the County of  
....., this.....day of  
....., A.D. 19....

FORM OF CERTIFICATE TO BE ATTACHED TO ASSESSMENT ROLL

Where an assessor enters the date of delivery or transmission of notices under section 40

I, (*name of assessor and residence*), certify that I have entered in the assessment roll attached hereto the date of delivery or transmission of the notices required by section 40 of *The Assessment Act, 1968-69*, and every such date has been truly stated in the roll.

.....  
Assessor.









The Assessment Act, 1968-69

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*1st Reading*

June 25th, 1969

*2nd Reading*

November 13th, 1969

*3rd Reading*

December 8th, 1969

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MR. McKEOUGH

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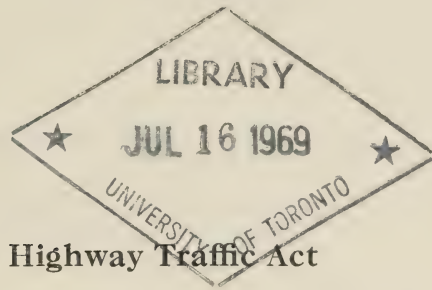


**BILL 206**

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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**An Act to amend The Highway Traffic Act**

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MR. SHULMAN

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EXPLANATORY NOTE

Self-explanatory.

BILL 206

1968-69

## An Act to amend The Highway Traffic Act

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.** *The Highway Traffic Act* is amended by adding thereto the following section: R.S.O. 1960,  
c. 172,  
amended

36a. No person shall,

(a) sell or offer for sale for use in a motor vehicle on a highway; or Sale or use  
of radar-  
detection  
device  
prohibited

(b) drive on a highway a motor vehicle that is equipped with,

any device that is designed or intended for, or represented as being capable of detecting and signalling the presence or operation of a radar-operated speed measuring device.

**2.** This Act comes into force on a day to be named by the Lieutenant Governor by his proclamation. Commence-  
ment

**3.** This Act may be cited as *The Highway Traffic Amendment Act, 1968-69*. Short title

An Act to amend  
The Highway Traffic Act

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*1st Reading*

June 27th, 1969

*2nd Reading*

*3rd Reading*

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MR. SHULMAN

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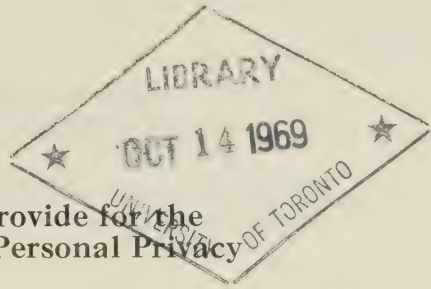


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**BILL 207**

Government  
Publication

2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69



**An Act to provide for the  
Protection of Personal Privacy**

MR. KENNEDY

#### EXPLANATORY NOTE

The Bill prohibits the violation of privacy including electronic eavesdropping and the collection and use of economic, commercial or social data, and provides the machinery for supervision and control.

## An Act to provide for the Protection of Personal Privacy

**H**ER Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.** In this Act,

Interpreta-  
tion

- (a) "Commission" means the Ontario Privacy Commission;
- (b) "Minister" means the Minister of Justice and Attorney General.

**2.—**(1) No person shall violate the privacy of any other person in such a manner as to unreasonably interfere with that person's interest in not having his affairs made known to others or his likeness exhibited to the public.

Violation of  
privacy  
prohibited

(2) Without limiting the generality of the foregoing it is a violation of the privacy of any person to,

What consti-  
tutes viola-  
tion of  
privacy

- (a) collect economic, commercial or social data concerning such person without his consent;
- (b) disclose to any other person economic, commercial or social data collected with respect to any person without that person's express consent;
- (c) use any equipment, device, apparatus or contrivance for the purpose of intercepting and listening to messages intended for or sent by such person through any telephone system;
- (d) surreptitiously eavesdrop on such person by means of any electronic device, including a concealed tape-recorder; or

- (e) make use of the name or portrait of such person for the purpose of advertising or promoting the sale of, or any other trading in, any property or services without that person's consent.

Violation of  
privacy  
actionable

**3.** It is a tort, actionable without proof of damage, for a person wilfully, and without a claim of right, to violate the privacy of another.

Commission  
established

**4.**—(1) The Ontario Privacy Commission is hereby established.

Composition

(2) The Commission shall be composed of not fewer than five members who shall be appointed by the Lieutenant Governor in Council.

Chairman

(3) The Lieutenant Governor in Council may designate one of the members of the Commission as chairman.

Responsi-  
bility

(4) The Commission is responsible to the Minister for the administration of this Act.

Complaints

**5.**—(1) The Commission itself or through any person designated so to do may inquire into the complaint of any person that his privacy has been violated contrary to this Act and it shall endeavour to effect a settlement of the matter complained of.

Form of  
complaint

(2) Every such complaint shall be in writing on the form prescribed by the Commission and shall be mailed or delivered to the Commission at its office.

Boards of  
inquiry

**6.**—(1) If the Commission is unable to effect a settlement of the matter complained of, the Minister may on the recommendation of the Commission, appoint a board of inquiry composed of one or more persons to investigate the matter and shall forthwith communicate the names of the members of the board to the parties to the complaint, and thereupon it shall be presumed conclusively that the board was appointed in accordance with this Act.

Powers  
R.S.O. 1960,  
c. 202

(2) The board has all the powers of a conciliation board under section 28 of *The Labour Relations Act*.

Duties

(3) The board shall give the parties full opportunity to present evidence and to make submissions and, if it finds that the complaint is supported by the evidence, it shall recommend to the Commission the course that ought to be taken with respect to the complaint.



(4) If the board is composed of more than one person, the recommendations of the majority are the recommendations of the board. <sup>Majority recommendations to prevail</sup>

(5) After the board has made its recommendations, the Commission may direct it to clarify or amplify any of them, and they shall be deemed not to have been received by the Commission until they have been so clarified or amplified. <sup>Clarification of recommendations</sup>

(6) The Minister, on the recommendation of the Commission, may issue whatever order he considers necessary to carry the recommendations of the board into effect and such order shall be complied with in accordance with its terms. <sup>Minister's order</sup>

**7.** Every person who contravenes any provision of this Act or any order made under this Act is guilty of an offence and on summary conviction is liable, <sup>Offence</sup>

(a) if an individual, to a fine of not more than \$500; or

(b) if a corporation, to a fine of not more than \$2,000.

**8.** No prosecution for an offence under this Act shall be instituted except with the consent of the Minister. <sup>Consent to prosecution</sup>

**9.** Any person affected by an order of the Minister made under section 6 may appeal therefrom to the Court of Appeal and the practice and procedure as to the appeal and proceedings incidental thereto are the same *mutatis mutandis* as upon an appeal from the High Court. <sup>Appeal to Court of Appeal</sup>

**10.** This Act comes into force on the 1st day of January, 1970. <sup>Commencement</sup>

**11.** This Act may be cited as *The Privacy Act, 1968-69*. <sup>Short title</sup>





An Act to provide for the  
Protection of Personal Privacy

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*1st Reading*

October 2nd, 1969

*2nd Reading*

*3rd Reading*

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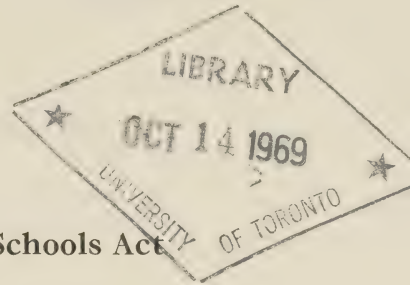
MR. KENNEDY

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BILL 208

2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69



An Act to amend The Public Schools Act

MR. PITMAN

#### EXPLANATORY NOTE

The section repealed provided that judges, members of the Assembly, members of municipal councils and clergymen were school visitors and specified their powers.

BILL 208

1968-69

## An Act to amend The Public Schools Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Section 8 of *The Public Schools Act* is repealed.

R.S.O. 1960,  
c. 330, s. 8,  
repealed

2. This Act comes into force on the day it receives Royal Assent.

Commence-  
ment

3. This Act may be cited as *The Public Schools Amendment Act, 1968-69*.

Short title

An Act to amend  
The Public Schools Act

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*1st Reading*

October 2nd, 1969

*2nd Reading*

*3rd Reading*

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MR. PITMAN

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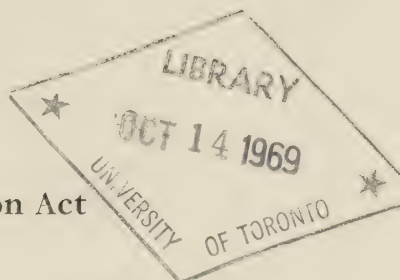
## BILL 209

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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An Act to amend  
The Department of Education Act



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MR. PITMAN

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TORONTO

PRINTED AND PUBLISHED BY FRANK FOGG, QUEEN'S PRINTER

#### EXPLANATORY NOTE

The repealed clauses empowered the Minister of Education, subject to the approval of the Lieutenant Governor in Council, to regulate the manner in which pupils in schools for the blind and for the dumb are to be dressed.

BILL 209

1968-69

**An Act to amend  
The Department of Education Act**

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Clauses *e* and *f* of subsection 4 of section 15 of *The Department of Education Act* are repealed. R.S.O. 1960,  
c. 94, s. 15,  
subs. 4, cls.  
*e, f*, repealed
2. This Act comes into force on the day it receives Royal Assent. Commence-  
ment
3. This Act may be cited as *The Department of Education Amendment Act, 1968-69*. Short title

An Act to amend  
The Department of Education Act

---

*1st Reading*

October 2nd, 1969

*2nd Reading*

*3rd Reading*

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MR. PITMAN

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## BILL 211

Government  
Publications

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

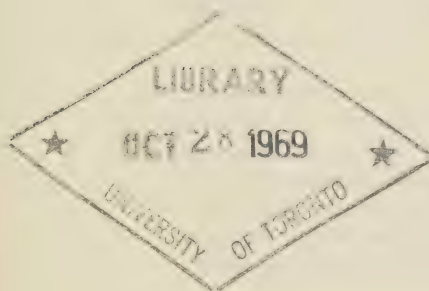
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An Act to amend  
The Department of Energy and Resources Management Act

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MR. REID (Scarborough East)

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EXPLANATORY NOTE

Self-explanatory.

BILL 211

1968-69

**An Act to amend  
The Department of Energy and Resources  
Management Act**

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.** *The Department of Energy and Resources Management Act* is amended by adding thereto the following section: R.S.O. 1960,  
c. 95,  
amended

7.—(1) Where, in the opinion of the Minister, there Pollution  
control is a clear and present danger to the public from pollution of water, soil or atmosphere from a source in the control of any agency of the Government of Ontario, including The Hydro-Electric Power Commission of Ontario and any municipality or local board thereof, the Minister may assume control of such agency for the purpose of removing the danger and for such purpose may give such orders and directions to such officials and servants of such agency as he considers necessary.

(2) Every official or servant to whom an order or direction Penalty for  
contraven-  
tion is given by the Minister under subsection 1 shall obey and carry out the order or direction and any such person who refuses or neglects to do so is guilty of an offence and is liable on summary conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding two years, or to both.

**2.** This Act comes into force on the day it receives Royal Commence-  
ment Assent.

**3.** This Act may be cited as *The Department of Energy and Resources Management Amendment Act, 1968-69*. Short title

An Act to amend  
The Department of Energy and Resources  
Management Act

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*1st Reading*

October 10th, 1969

*2nd Reading*

*3rd Reading*

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MR. REID (Scarborough East)

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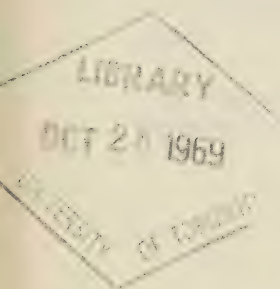


## BILL 212

2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

An Act to amend The Schools Administration Act

MR. PITMAN



#### EXPLANATORY NOTE

The amendment requires the principal of a school, when performing the duties required of him under this subsection, to enlist the co-operation of the teachers on his staff.

BILL 212

1968-69

**An Act to amend  
The Schools Administration Act**

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.** Subsection 2 of section 22 of *The Schools Administration Act* is amended by inserting after "principal" in the first line "in co-operation with the teachers of his staff and," so that the subsection, exclusive of the clauses, shall read as follows:

R.S.O. 1960,  
c. 361, s. 22,  
subs. 2,  
amended

- (2) It is the duty of a principal, in co-operation with the teachers of his staff and, in addition to his duties as a teacher,

Duties of  
principal

. . . . .

**2.** This Act comes into force on the day it receives Royal Assent.

Commence-  
ment

**3.** This Act may be cited as *The Schools Administration Amendment Act, 1968-69*.

Short title

An Act to amend  
The Schools Administration Act

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*1st Reading*

October 10th, 1969

*2nd Reading*

*3rd Reading*

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MR. PITMAN

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

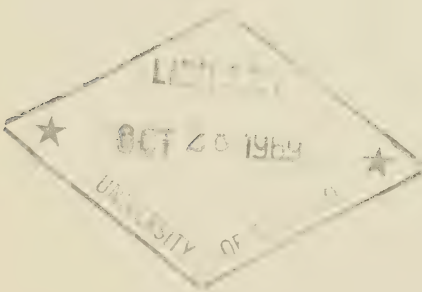
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**An Act to amend The Department of Education Act**

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MR. PITMAN

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#### EXPLANATORY NOTE

The repealed section required the Minister of Education to define the courses of study in Grade 13 and empowered him to recommend courses of study and programmes for other grades and kindergarten, as well as to recommend reference and library books for use by teachers and teachers-in-training and to determine school terms in provincially operated schools.

BILL 213

1968-69

**An Act to amend  
The Department of Education Act**

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.** Section 10 of *The Department of Education Act*, as amended by section 2 of *The Department of Education Amendment Act, 1966*, is repealed. R.S.O. 1960, c. 94, s. 10, repealed

**2.** This Act comes into force on the day it receives Royal Assent. Commence-  
ment

**3.** This Act may be cited as *The Department of Education Amendment Act, 1968-69*. Short title

An Act to amend  
The Department of Education Act

---

*1st Reading*

October 10th, 1969

*2nd Reading*

*3rd Reading*

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MR. PITMAN

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

---

**An Act to amend The Schools Administration Act**

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MR. PITMAN

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#### EXPLANATORY NOTES

SECTION 1. Subsection 1. The amendment allows boards to not only permit the use of school premises for educational and other lawful purposes but to encourage such use; the proviso that such use not interfere with the proper conduct of the school is removed.

SECTION 2. The amendment requires a pupil to be afforded a hearing with counsel present before a board may expel him on the report of the principal.

SECTION 3. The repealed paragraph permitted boards to establish and maintain cadet corps.

BILL 214

1968-69

## An Act to amend The Schools Administration Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1.—(1) Paragraph 21 of section 35 of *The Schools Administration Act*, as amended by subsection 2 of section 9 of *The Schools Administration Amendment Act, 1967*, is repealed R.S.O. 1960, c. 361, s. 35, par. 21, re-enacted and the following substituted therefor:

21. permit and encourage the use of school buildings permit and encourage use of school and premises and school buses owned by the board for any educational or other lawful purposes that it deems proper.

(2) Paragraph 22 of the said section 35 is amended by R.S.O. 1960, c. 361, s. 35, par. 22, amended inserting after "principal" in the first line "and after a hearing with proper counsel has been afforded to the offending pupil," so that the paragraph shall read as follows:

22. expel, on the report of the principal and after a expel pupils hearing with proper counsel has been afforded to the offending pupil, any pupil whose conduct is deemed to be so refractory that his presence in school is injurious to other pupils, and exclude any pupil by or on behalf of whom fees are legally required to be paid if such fees are not paid after reasonable notice.

- (3) Paragraph 23 of the said section 35 is repealed. R.S.O. 1960, c. 361, s. 35, par. 23, repealed

2. This Act comes into force on the day it receives Royal Assent. Commencement

3. This Act may be cited as *The Schools Administration Amendment Act, 1968-69*. Short title

An Act to amend  
The Schools Administration Act

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*1st Reading*

October 16th, 1969

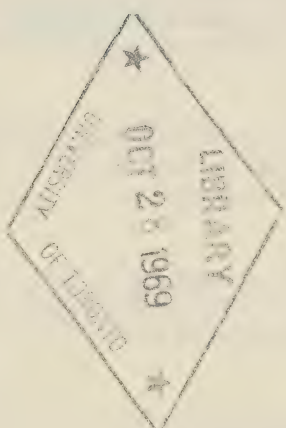
*2nd Reading*

*3rd Reading*

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MR. PITMAN

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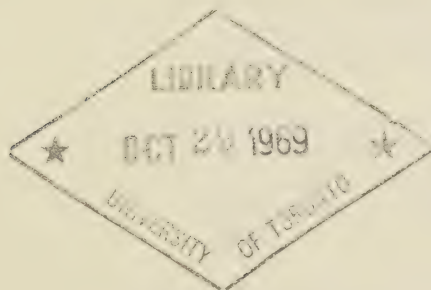
## BILL 215

Government  
Publications

2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

An Act to amend The Schools Administration Act

MR. REID (Scarborough East)



TORONTO

PRINTED AND PUBLISHED BY FRANK FOGG, QUEEN'S PRINTER

EXPLANATORY NOTE

Self-explanatory.

BILL 215

1968-69

## An Act to amend The Schools Administration Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The Schools Administration Act* is amended by adding thereto the following section: R.S.O. 1960,  
c. 361,  
amended

35e.—(1) A board of a high school district may establish, Governing  
council for any high school in the district, a governing council, consisting of,

- (a) the principal of the high school, who is an *ex officio* member;
- (b) teachers who teach in the school, who shall be elected by the teachers in the school for a term of four years;
- (c) students attending the school in Grade 12 or 13, who shall be elected by all the students in the school for a term of one year;
- (d) adult members of the community served by the school, who shall be elected for a term of four years by the members of a representative organization or association designated by the board,

in such proportions as are determined by the board, subject to subsection 2.

- (2) The proportion of members under clauses *a*, *b* and *c* Proportion  
of members of subsection 1 shall be not less than 60 per cent of the total and the proportion of members under each of clauses *b* and *c* shall be not less than 20 per cent of the total.

Conduct of  
elections

- (3) The elections referred to in clauses *b* and *c* of subsection 1 shall be conducted democratically by and at the expense of the board.

Vacancies

- (4) An elected member who loses his eligibility for election while he is in office shall vacate his office, and where the office of an elected member becomes vacant for this or any other reason before the expiration of his term, the remaining members elected by the same electors shall appoint a person who is eligible to be a candidate for election to the office to be a member for the remainder of the unexpired term.

Duties of  
council

- (5) The governing council shall determine the policies of the school that would otherwise be within the jurisdiction of the principal and is responsible for the administration of the school.

Principal  
chief  
executive  
officer

- (6) The principal of the school shall be the chief executive officer of the council.

Commence-  
ment

**2.** This Act comes into force on the day it receives Royal Assent.

Short title

**3.** This Act may be cited as *The Schools Administration Amendment Act, 1968-69*.









An Act to amend  
The Schools Administration Act

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*1st Reading*

October 17TH, 1969

*2nd Reading*

*3rd Reading*

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MR. REID (Scarborough East)

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B  
356

BILL 216

Government  
Publications

2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

The Exploitation of Violence (Deterrent) Act, 1968-69

MR. BEN



TORONTO  
PRINTED AND PUBLISHED BY FRANK FOGG, QUEEN'S PRINTER

#### EXPLANATORY NOTE

The Bill requires film distributors to list with the Director of the Board of Censors all scenes of violence shown in films for which they seek approval to exhibit in Ontario, and to pay a monetary penalty proportioned to the number and nature of the scenes of violence depicted. Television stations are prohibited from soliciting advertisements on or sponsorship of any film or live presentation containing scenes of violence *bona fide* sporting events excepted.

BILL 216

1968-69

## The Exploitation of Violence (Deterrent) Act, 1968-69

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act, "Director" means the Director of the Board of Censors appointed under *The Theatres Act*. Interpre-  
tation  
R.S.O. 1960,  
c. 396

2. Film distributors seeking approval for the exhibition of their films in Ontario shall furnish to the Director, along with such other documentation as may already be required, a copy of the script of the film as finally edited for exhibition in Ontario, together with an analytical list of the scenes of violence depicted, on a standard form to be obtained in quantity from the office of the Director. Scenes of  
violence in  
film to be  
listed on  
form

3. It shall be set out in the form mentioned in section 2 how many acts of violence are committed in the film, together with the nature of each such act in which death is depicted, as for example, whether by shooting, stabbing, poisoning, explosion, artillery bombardment, running down by motor vehicle, beating or, as the case may be, and in like manner shall indicate the nature of each act of violence in which death is not depicted. Contents  
of form

4. Each act of violence exhibited in a cinema, hall or theatre in Ontario shall be the subject of a penalty, to be paid by the exhibitor according to a schedule to be furnished by the Director and published by the distributor upon its receipt from the Director. Schedule of  
penalties

5. No approval for the exhibition of a film in Ontario shall be issued prior to the formulation of a violence penalty schedule for that particular film. Approval  
for  
exhibition

6. The above provisions shall also apply to cartoon films. Application  
of Act

Advertising  
prohibited

**7.** No television station operating from a transmitter located within Ontario shall solicit advertisements, either by way of sponsorship or spot participation, either directly or through agents, for any film or live program containing scenes of violence, other than a recognized sporting event, upon pain of penalties as prescribed by the Lieutenant Governor in Council.

Regulations

**8.** The Lieutenant Governor in Council may make regulations setting forth the schedule of penalties and related regulations prescribing the administrative and fiscal arrangements for executing the purposes of this Act.

Commence-  
ment

**9.** This Act comes into force on the 1st day of January, 1970.

Short title

**10.** This Act may be cited as *The Exploitation of Violence (Deterrent) Act, 1968-69*.









The Exploitation of Violence  
(Deterrent) Act, 1968-69

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*1st Reading*

October 23rd, 1969

*2nd Reading*

*3rd Reading*

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MR. BEN

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## BILL 217

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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The Election Act, 1968-69

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MR. ROBERTS

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#### EXPLANATORY NOTE

*The Election Act* is revised in accordance with the recommendation of the report of the Select Committee on Election Laws.

BILL 217

1968-69

## The Election Act, 1968-69

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

### INTERPRETATION

**1. In this Act,**

Interpre-  
tation

- (a) "advance poll" means a poll held under section 70;
- (b) "by-election" means an election other than a general election;
- (c) "candidate at an election" and "candidate" mean a person elected to serve in the Assembly and a person who is nominated as a candidate at an election or is declared by himself or by others to be a candidate on or after the date of the issue of the writ or after the dissolution or vacancy in consequence of which the writ has been issued;
- (d) "corrupt practice" means any act declared to be a corrupt practice by any law in force in Ontario;
- (e) "election" means an election of a member or members to serve in the Assembly;
- (f) "election court" means a court constituted under *The Controverted Elections Act* for the trial of a petition or a summary trial court constituted under that Act; R.S.O. 1960,  
c. 65
- (g) "electoral district" means an electoral district as set out in *The Representation Act, 1966*; 1966, c. 137
- (h) "general election" means an election in respect of which election writs are issued for all electoral districts;

- (i) "official agent" means the agent appointed by a candidate under section 44;
- (j) "polling list" means the list of voters furnished to a deputy returning officer by the returning officer in accordance with this Act;
- (k) "polling subdivision" means a polling subdivision established by the returning officer under section 8;
- (l) "prescribed" means prescribed by the Lieutenant Governor in Council or by the Chief Election Officer;
- (m) "residence", and similar expressions used in relation to a person, means his true, fixed, permanent home or lodging place to which whenever he is absent he has the intention of returning, subject to the following rules:
  1. The place where a person's family resides shall be deemed to be his residence unless he takes up or continues his residence at some other place with the intention of remaining there, in which case he shall be deemed to be a resident of such other place.
  2. The place where a single person occupies a room or part of a room as a regular lodger or to which he habitually returns, not having any other permanent lodging place, shall be deemed to be his residence.
  3. No person shall be deemed to be ordinarily resident in quarters or premises that are generally occupied during some or all of the months of May to October only and generally remain unoccupied during some or all of the months of November to April unless,
    - a. he is occupying such quarters in the course of and in the pursuit of his ordinary gainful occupation, or
    - b. he has no quarters in any other electoral district to which he might at will remove.
  4. The place where a person, otherwise qualified as an elector, resides for the purpose of attending a post-secondary educational institution, may be deemed to be his residence for voting purposes;



- (n) "scrutineer" means any person at least sixteen years of age who is appointed by a candidate or his official agent to represent the candidate in a polling place. R.S.O. 1960, c. 118, s. 1; R.S.O. 1960, c. 420, s. 1, cl. (b), *amended*.

**2.—**(1) Except where otherwise provided, an oath for the purposes of this Act may be sworn before a justice of the peace, <sup>Oaths, who to administer</sup> a commissioner for taking affidavits or a notary public.

(2) Returning officers and election clerks may administer <sup>Idem</sup> any oath required by this Act, and deputy returning officers and poll clerks may administer any such oath except an oath to be administered to the returning officer.

(3) Every person administering an oath under or for the purposes of this Act shall administer the oath gratuitously. <sup>No charge for administering oaths</sup> R.S.O. 1960, c. 118, s. 8, *amended*.

## PART I

### APPOINTMENTS

#### CHIEF ELECTION OFFICER

**3.—**(1) The Lieutenant Governor in Council shall appoint a Chief Election Officer, and may appoint an Assistant Chief Election Officer. <sup>Appointment of C.E.O. and A.C.E.O.</sup>

(2) The Chief Election Officer shall consult with, advise and supervise the returning officers, deputy returning officers and poll clerks in the performance of their duties, and, where necessary, shall visit in person and consult with the returning officer with a view to facilitating the preparation of the lists and the carrying out of this Act. <sup>Powers and duties of C.E.O.</sup>

(3) In the absence or illness of the Chief Election Officer or if the office is vacant, the Assistant Chief Election Officer shall act in his place and, while so acting, possesses the like powers and shall perform the like duties as the Chief Election Officer. <sup>Powers and duties of A.C.E.O.</sup>

(4) Where, in the opinion of the Chief Election Officer, an emergency exists, for which no provision is made, he may give such directions as he considers proper and anything done in compliance with any such direction is not open to question, but the Chief Election Officer shall immediately give notice of any such direction to any candidate whom he thinks may be affected by such direction. R.S.O. 1960, c. 118, s. 4, *amended*. <sup>In cases of emergency</sup>

Clerical  
assistance

(5) The Chief Election Officer may provide for such clerical and other assistance as is necessary in the performance of his duties, and the Lieutenant Governor in Council may authorize the issue of accountable warrants from time to time for payment of travelling and other expenses and for remuneration of such officers and of persons employed in the office of the Chief Election Officer. R.S.O. 1960, c. 118, s. 5.

Forms

(6) The Chief Election Officer may make regulations prescribing the forms for use under this Act. *New.*

#### RETURNING OFFICERS

Appoint-  
ment  
of R.O.

4.—(1) The Lieutenant Governor in Council shall appoint a returning officer for every electoral district.

Qualifica-  
tions of  
R.O.

(2) Every person appointed returning officer shall be a Canadian citizen or other British subject of voting age and resident in Ontario.

Refusal or  
incapacity  
to act

(3) If the person appointed returning officer under subsection 1 dies, or refuses to act, or is incapacitated or is discharged in accordance with subsection 7, 8 or 9, the Lieutenant Governor in Council may appoint some other person to be returning officer.

Notification  
of appoint-  
ment

(4) The Chief Election Officer shall notify every person appointed as returning officer of his appointment, and thereupon such person shall enter upon his duties under this Act. R.S.O. 1960, c. 118, s. 24 (1-4), *amended.*

Clerical  
assistance

(5) Subject to the approval of the Chief Election Officer, every returning officer may provide for such clerical and other assistance as is necessary in the performance of his duties. *New.*

Oath of  
R.O.

(6) Every returning officer, immediately upon receiving notice of his appointment, shall take and subscribe the prescribed oath. R.S.O. 1960, c. 118, s. 24 (5), *amended.*

Term of  
Office

(7) A returning officer who is appointed under this Act shall continue in office until he dies, or, with prior permission of the Chief Election Officer, he resigns, or unless he is removed from office under subsection 8 or 9.

Removal  
from  
office

(8) The Lieutenant Governor in Council may remove from office any returning officer who,

(a) has attained the age of sixty-five years; or

(b) is incapable, by reason of illness, physical or mental infirmity or otherwise, of satisfactorily performing his duties under this Act.

(9) The Chief Election Officer may remove from office any returning officer who has failed to discharge competently his duties, or any of them, under this Act. *New.* <sup>Idem</sup>

(10) Every returning officer on receiving a writ for an election shall endorse thereon the date of its receipt. R.S.O. 1960, c. 118, s. 24 (6). <sup>Endorsement on writ</sup>

(11) If a writ for an election has been issued to a person in whose stead a returning officer has been appointed under subsection 3, a new writ may be issued or the new returning officer may act under the writ already issued as if it had been addressed to him, and the validity of the proceedings had or taken under the first appointment is not affected by the new appointment, but the new returning officer may appoint a new election clerk, if he thinks fit, in the place of the person, if any, appointed to such office by the person previously named returning officer. R.S.O. 1960, c. 118, s. 24 (7), *amended.* <sup>Where appointment superseded</sup>

**5.**—(1) The following persons shall not be appointed or act as a returning officer, election clerk, deputy returning officer or poll clerk: <sup>Persons excluded from being returning officers, etc.</sup>

1. Members of the Executive Council.
2. Crown Attorneys and Clerks of the Peace.
3. Members of the Parliament of Canada or of the Assembly.
4. Judges of federal or provincial courts.
5. Persons who have served as members of the Assembly in the session next preceding the election or, if a by-election takes place during a session of the Assembly, persons who are serving in that session.
6. Persons who have at any time been found guilty of a corrupt practice.

(2) A contravention of this section does not affect the validity of the election. R.S.O. 1960, c. 118, s. 25 (1, 3), *amended.* <sup>Validity of election not affected</sup>

#### ELECTION CLERKS

**6.**—(1) The returning officer, before nomination day, shall appoint in writing a person to be his election clerk, who shall continue in office only for the duration of the election for which he was appointed. <sup>Appointment of election clerk</sup>

Death or  
default of  
election  
clerk

(2) The returning officer, at any time during the election, may appoint in writing another election clerk if the one previously appointed dies or refuses or neglects or is unable to perform his duties.

Duties

(3) The election clerk shall assist the returning officer in the performance of his duties, and, if the returning officer dies or refuses or is disqualified or unable to perform his duties and has not been replaced by another, shall act in his stead as returning officer. R.S.O. 1960, c. 118, s. 34, *amended*.

Oath of  
election  
clerk

(4) The election clerk before entering upon his duties shall take and subscribe the prescribed oath. R.S.O. 1960, c. 118, s. 35, *amended*.

## PART II

### PROCEEDINGS PRELIMINARY TO ELECTION

#### DATES FOR NOMINATION AND POLLING

Nomination  
day and  
election day

**7.—**(1) When an election is to be held, the Lieutenant Governor in Council may appoint a day for nomination of candidates, which day shall be a Thursday,

(a) not more than sixty and not less than twenty-three days after the date of the writs of election where the nomination day appointed is in the months from May to October inclusive; or

(b) not more than sixty and not less than thirty days after the date of the writs of election where the nomination day appointed is in the months from November to April inclusive.

Polling  
day

R.S.O. 1960,  
c. 191

(2) The day on which polling shall take place shall be the fourteenth day after nomination day unless that Thursday is a holiday, as defined by *The Interpretation Act*, or is declared to be a holiday by law and in any such case the day fixed for the poll shall be Friday of the same week.

Date to be  
same in all  
electoral  
districts

(3) In the case of a general election, the nominations shall be held on the same day for all electoral districts and the respective days for the nomination and for the polling shall be stated in the proclamation for the election.

Writs to  
bear same  
date

(4) The writs for a general election shall be dated on the same day.

Writs to  
state  
nomination  
and polling  
days

(5) A writ of election shall state the respective days for the nomination and for the polling and is returnable forthwith after the execution thereof. R.S.O. 1960, c. 118, s. 19, *amended*.



## POLLING SUBDIVISIONS

**8.** The returning officer shall divide his electoral district into polling subdivisions and shall, so far as is practicable, adopt the municipal polling subdivisions. R.S.O. 1960, c. 118, s. 44 (1, 2). <sup>Polling subdivisions</sup>

## QUALIFICATION OF VOTERS

**9.**—(1) In any electoral district in which an election to the Assembly is held, every person who, at the time of voting, <sup>Who may vote</sup>

- (a) has attained twenty-one years of age;
- (b) is a Canadian citizen or other British subject;
- (c) is not disqualified under this Act or otherwise prohibited by law from voting;
- (d) has resided in Ontario for the twelve months next preceding the day of polling; and
- (e) resides in the electoral district,

is qualified to vote at such election.

(2) For the purpose of this section, a statutory declaration by a person claiming to be a Canadian citizen or other British subject is *prima facie* evidence of the facts declared to. R.S.O. 1960, c. 118, s. 17, *amended*.

**10.** No returning officer or election clerk is entitled to vote, but this provision does not affect the duty of the returning officer to give a casting vote. R.S.O. 1960, c. 118, s. 15. <sup>Disqualification of certain officers</sup>

**11.** Persons who are prisoners in penal or reform institutions, or who are patients in mental hospitals, or who have been transferred from mental hospitals to homes for special care as mentally incompetent are disqualified from voting. R.S.O. 1960, c. 118, s. 16, *amended*. <sup>Disqualification of convicts, mentally ill persons, etc.</sup>

## ENUMERATION

**12.** Every returning officer, forthwith after receipt of a writ of election, shall appoint in writing, for each polling subdivision in the electoral district, two persons of voting age to be enumerators of the voters in such subdivision and to prepare a list thereof, and shall require each of such persons to take the prescribed oath. R.S.O. 1960, c. 420, ss. 57, 91, *amended*. <sup>Enumerators</sup>

Candidates **13.** No candidate shall be an enumerator. *New.*

Enumerators to act jointly **14.** Each enumerator shall exercise the utmost care in the preparation of the list of voters, and the two enumerators appointed for each polling subdivision shall, in relation to each process in the preparation of the list of voters, act jointly and not individually, and, in case of any disagreement, they shall report the matter to the returning officer and in all respects are bound by his decision. R.S.O. 1960, c. 420, ss. 58, 93, *amended.*

Selection of enumerator **15.** The returning officer shall, as far as possible, select and appoint the two enumerators for each polling subdivision so that they represent two different political interests, as provided in section 16. R.S.O. 1960, c. 420, ss. 59, 91, *amended.*

Nomination of enumerators **16.**—(1) Forthwith after the issue of the writ for an election,

- (a) the person who apparently will be the candidate at the election of the political interest represented by the government of the day; and
- (b) the person who apparently will be the candidate at the election of a different political interest, the candidate for which, at the next preceding provincial election, received the highest number of votes or the next highest number of votes, as the case may be,

shall furnish the returning officer with lists of nominations for appointment as enumerators, and such lists may be revised from time to time up to forty-eight hours before the enumeration is to begin.

Idem (2) If forty-eight hours before the enumeration is to begin the returning officer has received insufficient nominations to provide two enumerators representing two different political interests for each polling subdivision, he shall make such additional appointments as he considers necessary to enumerate the electoral district. R.S.O. 1960, c. 420, s. 60, *amended.*

Enumerators' equipment **17.**—(1) The returning officer shall supply each pair of enumerators with,

- (a) enumerators' record forms;
- (b) forms for lists of voters; and
- (c) notices of inability to obtain information.

(2) The enumerators shall forthwith upon their appointment, by means of, Preparation of list

(a) a joint house-to-house canvass; and

(b) such other sources as may be available to them,

prepare a list of voters under headings of names of streets where possible and in the order of street numbers in subdivisions in which street numbering is in effect, and in alphabetical order in all other subdivisions, of all persons in the polling subdivisions who are qualified to vote at the election.

(3) The name and address of every person entitled to be entered on the list of voters shall, at the time of visiting the dwelling place of such person, be entered on an enumerators' record which shall be signed by both enumerators, and a duplicate thereof shall be detached from the book and left at such dwelling place. Enumerators record

(4) In making the house-to-house canvass, the enumerators shall visit every dwelling place in the polling subdivision, House-to-house canvass

(a) at least once between 9 a.m. and 7 p.m.; and

(b) unless they have ascertained from an occupant of each such dwelling place that no person residing therein remains to be entered on the list, at least once between 7 p.m. and 10 p.m.,

and, where, upon making the last of such visits, the enumerators are unable to secure all the information necessary, they shall leave at such dwelling place a notice of inability to obtain information. R.S.O. 1960, c. 420, ss. 61, 92, *amended*.

(5) The enumerators shall at all reasonable times and upon producing proper identification be given free access for the purposes of enumeration to the entrance door to each dwelling unit in any building having more than one dwelling unit. Enumerators to have free access

(6) No person shall wilfully obstruct or interfere with an enumerator in the performance of any of his duties or in the exercise of his rights under this Act. *New.* Obstruction, etc., of enumerators

**18.—**(1) The enumerators, immediately after the completion of the list of voters and not later than four days from the date of their appointment, shall Verification and disposition of list by enumerators

(a) verify the list by prescribed oath;

- (b) deliver it to the returning officer together with the book of enumerators' record forms used in the preparation of the list; and
- (c) prepare three legibly typewritten copies of such list so verified, one for delivery by the returning officer to the printer, one to be posted up in the office of the returning officer, and one to be posted by the enumerator in a conspicuous place in the polling subdivision for which the list was prepared.

Copy of  
list to  
candidates

(2) The returning officer shall furnish each candidate as soon as possible with one copy of the list of voters.

Printing of  
preliminary  
list

(3) The returning officer, forthwith upon receipt of the list of voters from the enumerators, shall cause it to be printed and shall furnish each candidate or his official agent with twelve printed copies of the list of voters for each polling subdivision. R.S.O. 1960, c. 420, ss. 62, 94, *amended*.

Enumerator  
refusing  
to act

**19.** Every enumerator who wilfully neglects, omits or refuses to perform any of his duties under this Act forfeits his right to payment for any services already rendered. R.S.O. 1960, c. 420, s. 96, *amended*.

Enumerator  
replaced

**20.** The returning officer may at any time replace any enumerator appointed by him by appointing another enumerator to act in his place and stead and, upon receiving notice in writing from the returning officer of his replacement, the enumerator so replaced shall forthwith deliver to the returning officer his credentials and all papers and materials supplied to him. R.S.O. 1960, c. 420, s. 97.

#### PROCLAMATION

Proclama-  
tion  
by R.O.

**21.—(1)** The day following completion of the enumeration, the returning officer shall by proclamation, declare,

- (a) the place and time fixed for the nomination of candidates;
- (b) the hours and days of the week during which he will be in his office to revise the list of voters, as directed by the Chief Election Officer;
- (c) the day fixed for holding the poll for taking the votes of the voters in case a poll is granted; and
- (d) the time and place fixed for adding up the number of votes given to each candidate.



(2) The returning officer shall issue the proclamation to be posted up in adequate numbers and in conspicuous places on public or private property throughout the electoral district and to be published in newspapers having a general circulation in the electoral district. R.S.O. 1960, c. 118, s. 28, *amended*. <sup>Posting of proclamation</sup>

#### RE-ENUMERATION

**22.**—(1) Any voter whose name is omitted from the list of voters as prepared by the enumerators, or any person who has knowledge of the fact that the name or names of any other voter or voters has or have been so omitted, may so inform the returning officer in writing stating the names and addresses of the voters so omitted. <sup>Re-enumeration</sup>

(2) The returning officer, before the preparation of the polling lists, shall cause an enumeration to be made of all voters of whom such notice has been given, and the enumerators shall visit the addresses and enumerate such voters and any other voters at those addresses whose names have been omitted from the list of voters. <sup>Idem</sup>

(3) The returning officer shall appoint enumerators for the purposes of subsection 2 from among those who have already acted as such for the pending election or, if necessary, shall appoint others in the manner provided by sections 15 and 16. R.S.O. 1960, c. 420, s. 74 (5-7), *amended*. <sup>Enumerators for re-enumeration</sup>

#### REVISION

**23.** The returning officer shall permit to be present in his office during the hours of revision of the list of voters a representative of each recognized political interest in the electoral district but no such representative, except with the permission of the returning officer, has any right to take part or intervene in the proceedings. R.S.O. 1960, c. 420, s. 85, *amended*. <sup>Revision</sup>

**24.**—(1) A person resident in any polling subdivision whose name has not been included or has been incorrectly included by the enumerator in the list of voters for such subdivision may apply to the returning officer to have his name included in the list or to cause the entry in the list relating to him to be corrected. <sup>Who may apply to be registered or have correction made</sup>

(2) Every person so applying shall sign an application in which all the information shall be sufficiently filled in, either by the applicant personally or by the returning officer at the applicant's request, and before entering the name of the person in the list of voters or before correcting the list, as the case may require, the returning officer shall satisfy himself that the <sup>Application to be entered on list to be signed</sup>

applicant understands the effect of the statements in the application and that he is entitled to have his name included on the list or to have the list corrected pursuant to his request.

Absence through sickness, etc., relative or employer may appear

(3) If a person who claims to be entitled to have his name included in the list of voters or to have the entry relating to him therein corrected is unable to attend in person by reason of sickness or disability or unavoidable absence from the electoral district, a relative of such person by blood or marriage or his employer may appear before the returning officer and complete the application to have such person's name included in the list of voters or to have the list corrected, as the case may be.

Evidence to be produced by relative or employer

(4) If the relative by blood or marriage or the employer so appearing substantiates,

- (a) the cause for the non-appearance of the person immediately concerned to be as set out in subsection 3;
- (b) the existence of a relationship by blood or marriage or the relationship of employer and employee; and
- (c) the facts relevant to the qualification, name, address or identity of the person immediately concerned so far as such facts are requisite to cause the name of the person to be included in the list of voters or to cause the list to be corrected, as the case may be,

the returning officer may act upon the application as if the person immediately concerned had appeared in person before him. R.S.O. 1960, c. 420, s. 74 (1-4).

Interpreter where necessary

(5) When the language of the applicant is not understood by the returning officer, an interpreter may be sworn and may act, but in the event of inability to secure an interpreter, the application shall, for the time being, be refused. R.S.O. 1960, c. 118, s. 90; R.S.O. 1960, c. 420, s. 86, *amended*.

Returning officer to enter name when satisfied applicant is qualified

**25.** If it appears to the returning officer that the applicant understands the effect of the statements in the application and that the applicant's name should be included in the list or that the amendment thereof that he requests should be made, he shall certify accordingly by signing the application. R.S.O. 1960, c. 420, s. 79, *amended*.

Procedure where application refused

**26.** If, in the opinion of the returning officer, the statements made by the applicant in his application do not show that the applicant is entitled to have his name included in the list or to have the list amended as requested, he shall inform the

applicant that his application is refused, stating the reasons for such refusal, which reasons he shall endorse on the application form. R.S.O. 1960, c. 420, s. 80, *amended*.

**27.**—(1) Within seven days after the list of voters is posted up by the enumerators, any voter may file with the returning officer a complaint, on the prescribed form, that there has been included in the list of voters the name or names of persons who should not be entered therein. Complaint for wrongful entry on list

(2) The returning officer upon receipt of the complaint shall forthwith cause to be sent by registered mail to the person objected to at the address mentioned in the list and to such other address, if any, as may be mentioned in the complaint, a notice requiring such person to appear in person or by his representative before him on a day to be named in the notice. Notice to persons objected to

(3) There shall be sent with the notice a copy of the complaint of the voter making the complaint. Copy of complaint

(4) On the day of hearing named in the notice, the person filing the complaint shall attend before the returning officer and establish to the satisfaction of the returning officer the validity of such complaint and the returning officer, after receiving an explanation of the facts alleged and after hearing what is alleged by the person concerning whom the complaint was made, may make such order as he considers just under the circumstances. R.S.O. 1960, c. 420, ss. 75, 76, *amended*. Hearing of complaint

**28.** The name of a person shall not be removed from the list unless the returning officer is satisfied on oath that due notice of complaint has been given to the person or that the person could not be found and the registered notice could not be delivered. R.S.O. 1960, c. 420, s. 81, *amended*. Name not to be struck off without notice

**29.**—(1) A person who was a resident in, and is entered on the list of voters prepared for a polling subdivision in an electoral district or who would have been entitled to be so entered had he remained a resident in such electoral district and who has moved from such electoral district and has become a resident of another electoral district is entitled to be entered on the list of voters in the last mentioned electoral district by the returning officer upon filing with the returning officer an affidavit in the prescribed form and producing such other evidence that he was so entered or entitled to be so entered as the returning officer considers necessary. Change of residence, removal from one electoral district to another

(2) The returning officer shall give a certificate in the prescribed form to every person entered on the list under subsection 1. Certificate



Entry after  
name of  
person so  
added

(3) The returning officer shall write "entered under *The Election Act*, section 29" after the name of every person entered on the list under subsection 1.

Production  
of certificate  
at poll

(4) A person whose name is entered on the list under this section is not entitled to vote unless at the time he requests a ballot he produces to the deputy returning officer the certificate mentioned in subsection 2. R.S.O. 1960, c. 118, s. 18, *amended*.

Evidence  
required

**30.** The returning officer shall not remove any name from the list or make any other changes therein except upon evidence under oath. R.S.O. 1960, c. 420, s. 82, *amended*.

Returning  
officer's  
decision  
final

**31.** The decision of the returning officer with regard to the right of a person to vote or to the right to enter on or strike from the lists the name of a person as a voter is final. R.S.O. 1960, c. 420, s. 5, *amended*.

Statement  
of changes  
and  
additions to  
candidates

**32.** A statement of changes and additions shall be prepared and certified in at least seven clear copies and the returning officer shall forthwith send one copy to each candidate or his official agent. R.S.O. 1960, c. 420, ss. 88 (1), 89, *amended*.

Lists so  
revised to  
be lists for  
the election

**33.—(1)** The returning officer shall make the appropriate changes in the verified list of voters in accordance with the statement of changes and additions and shall certify the revised list, and shall attach to the revised list a certified copy of the statement of changes and additions. R.S.O. 1960, c. 420, ss. 83, 90 (1), *amended*.

Lists with  
statements  
to be official  
lists

(2) The returning officer shall prepare the polling list for each polling subdivision by attaching to a certified copy of the revised list a certified copy of the statement of changes and additions, but, if any material difference between its contents and the contents of the list as finally revised is discovered, the returning officer shall furnish the deputy returning officer and each candidate with a certificate of the error, and the polling list shall for all purposes be taken to have been amended in accordance with the certificate. R.S.O. 1960, c. 420, s. 90 (2), *amended*.

#### IRREGULARITIES

Irregularities  
not to affect  
result of  
election

**34.** An irregularity in the preparation or revision of any list of voters is not a ground for questioning the validity of an election. R.S.O. 1960, c. 118, s. 6, *amended*.

#### PROXIES

Who may  
vote by  
proxy

**35.—(1)** Any qualified voter who is entered on the list of voters for a polling subdivision and who is,



- (a) a member of the regular forces of the Canadian Forces or a member of the reserve forces of the Canadian Forces when on active service as defined by the *Canadian Forces Reorganization Act* and the *National Defence Act*; or 1966-67,  
c. 96 (Can.)  
R.S.C. 1952,  
c. 184
- (b) a person who expects to be absent from his polling subdivision during the election period including the advance poll and polling day by reason of his being engaged for hire or reward in the business of transportation by railway, air, water or motor vehicle; or
- (c) a person certified by a legally qualified medical practitioner, by certificate filed with the returning officer, to be physically incapable of attending a polling place,

may vote by proxy in that polling subdivision.

(2) Any person who is entitled to vote by proxy under this section may appoint in writing a proxy who shall be the wife or husband or a parent, brother, sister or child of such person and an elector entitled to vote in the electoral district in which the person appointing the proxy is qualified to vote. Appoint-  
ment of  
proxy

(3) The appointment of a proxy shall name the person authorized to vote at an election for which a writ has been issued for the electoral district, and no appointment of a proxy is valid unless it is made after the date of the issue of the writ of election or remains in force after polling day. Term of  
appoint-  
ment

(4) A person who has been appointed a voting proxy may apply to the returning officer to be entered upon the list for the polling subdivision in which the person appointing the proxy is entitled to vote. Application  
of proxy to  
be entered  
on list

(5) The returning officer shall take evidence on oath as to the right of the person appointing the proxy to vote in the subdivision upon the list for which his name is entered and as to the qualifications of the voting proxy, and, if he finds that the person appointing the proxy is duly qualified and that the voting proxy is qualified to act for the person appointing the proxy, he shall give a prescribed certificate across the face of the appointment of the voting proxy to that effect and shall cause the name of the voting proxy to be entered on the polling list after the name of the person appointing the proxy. Evidence to  
be taken by  
returning  
officer

(6) Not more than one person shall be appointed a voting proxy on behalf of a person appointing the proxy at any election. Not more  
than one  
proxy

Oath on  
voting

(7) A ballot shall not be delivered to a person who claims to vote as a voting proxy unless he produces his appointment as a voting proxy to the deputy returning officer with the certificate of the returning officer thereon as provided in subsection 5 and takes the prescribed oath.

Record of  
voting by  
proxy

(8) The deputy returning officer shall record in the poll book the fact that the person appointing the proxy voted by proxy and the name of the proxy, and shall file the proxy and certificate with the election papers and return them to the returning officer in the envelope provided for that purpose.

Proxy may  
vote in own  
right

(9) A person who has been appointed as a voting proxy is entitled to vote in his own right in the electoral district notwithstanding that he has voted as a proxy. R.S.O. 1960, c. 118, s. 87 (1-9), *amended*.

### PART III

#### CANDIDATES

#### QUALIFICATION

Who may  
be candidate

**36.** Every person who,

- (a) is of voting age;
- (b) is a Canadian citizen or other British subject;
- (c) has resided in Ontario for the twelve months next preceding the day of polling; and
- (d) is not disqualified by *The Legislative Assembly Act* or by any other Act,

R.S.O. 1960,  
c. 208

is qualified to be a candidate. R.S.O. 1960, c. 118, s. 13, *amended*.

Who may  
not be  
candidate

**37.—(1)** No person who has been engaged as a returning officer in the preparation of the lists of voters to be used at an election is eligible as a candidate at the election. R.S.O. 1960, c. 118, s. 2 (2), *amended*.

Idem

(2) No person who has been found guilty within eight years of an election of a corrupt practice or of an offence relating to an election is eligible to be a candidate at the election. R.S.O. 1960, c. 118, s. 168, *amended*.

#### NOMINATION

Place and  
time of  
nomination

**38.** The place for the nomination of candidates shall be the court house, municipal hall or some other building in the most central or the most convenient place for the majority of the

voters of the electoral district, and the time appointed for the nomination of candidates shall be from 1 p.m. until 2 p.m. of the day fixed for that purpose. R.S.O. 1960, c. 118, s. 29, *amended*.

**39.**—(1) The returning officer, at the time and place fixed for the nominations, shall make or cause to be made, in the presence of voters there assembled, a pronouncement in the prescribed form, and shall read or cause to be read publicly the writ of election, and he shall then call for nominations or further nominations. Proceedings on nomination day

(2) The nomination shall be by writing signed by at least 100 duly qualified electors of the electoral district and stating the name, residence and occupation or description of the person proposed in such manner as will identify him sufficiently, and a person shall be deemed to be a duly qualified elector if he is qualified to be entered on the list of voters as entitled to vote at the election. Nominations to be in writing

(3) Each candidate shall be nominated by a separate nomination paper, and a duly qualified elector may sign the nomination papers of different candidates. Separate nomination for each candidate

(4) The nomination paper shall be filed with the returning officer at any time during the ten days immediately preceding nomination day or at any time up to the close of nominations on nomination day. When to be filed

(5) The nomination paper shall be accompanied by the consent in writing of the person therein nominated, except where such person is absent from Ontario, in which case such absence shall be stated in the nomination paper. Consent of candidate

(6) Where the nomination paper is filed with the returning officer during the ten days next preceding nomination day or not later than 11 a.m. on nomination day, the returning officer shall then and there examine the paper and, if he is satisfied of the regularity thereof, he shall so certify in writing, and his certificate is final, and the validity of the nomination is not open to question upon any ground whatsoever. Certificate of R.O. as to regularity

(7) Where the nomination paper is filed with the returning officer after 11 a.m. on nomination day and before the time fixed for the close of nominations, Nomination paper

(a) the returning officer shall accept the nomination acceptance paper and announce the name of the candidate;

rejection

- (b) if, on examination of the nomination paper, it appears to the returning officer that the nomination is invalid for any reason, he shall communicate the facts to the Chief Election Officer and shall not reject the nomination unless the Chief Election Officer authorizes the rejection not later than 2 p.m. on the day next following nomination day, in which case the returning officer shall give notice of the rejection immediately by registered mail to the rejected candidate and all other candidates.

Candidate  
or agent  
need not  
attend

- (8) In no case is it necessary for a candidate or his official agent to be present at the nomination meeting. R.S.O. 1960, c. 118, s. 49.

Grant of  
poll

- 40.**—(1) If more than one candidate is nominated, the returning officer shall grant a poll for taking the votes and, if he declares a candidate to be elected, the election is void. R.S.O. 1960, c. 118, s. 50, *amended*.

Notice of  
grant of  
poll

- (2) When a poll is granted, the returning officer shall cause the prescribed notice thereof to be printed, declaring the polling places fixed by him and the territorial limits to which they respectively apply, and he shall cause the notice to be posted up in the electoral district at least five days before polling day in the same manner as is provided for the posting up of the proclamation. *New*.

Election by  
acclamation

- 41.** If only one candidate is nominated or if by the withdrawal of persons nominated there remains only one candidate, the returning officer, at the expiration of the time in which nominations may be received, shall close the election and openly proclaim such candidate to be duly elected. R.S.O. 1960, c. 118, s. 51.

Non-  
liability of  
person  
nominated  
without  
consent

- 42.** Nothing in this Act imposes any liability upon a person nominated as a candidate or declared to be a candidate by others without his consent unless he has afterwards given his assent to the nomination or declaration or has been elected. R.S.O. 1960, c. 118, s. 12.

Official  
agents  
announced

- 43.** The returning officer shall announce at the place and on the day of nomination, the names and addresses of the official agents of the candidates and, on or immediately after the day of nomination, shall publish such names and addresses in a newspaper published or circulated within the electoral district. R.S.O. 1960, c. 118, s. 52, *amended*.



## OFFICIAL AGENT

**44.—**(1) Every candidate shall appoint an official agent Appointment of official agent whose name and address shall be declared in writing to the returning officer on or before the nomination day.

(2) In the event of the death or incapacity of an official agent, the candidate shall forthwith appoint another official agent in his place and give notice to the returning officer On death or incapacity of an agent, appointment of another of the name and address of the person appointed, which shall be published forthwith by the returning officer in the manner provided by section 43. R.S.O. 1960, c. 118, s. 187, *amended*.

**45.** No person shall act as an official agent for a candidate at an election who, Persons disqualified from acting as agents

(a) is disqualified from voting under section 11; or

(b) within eight years before the election has been found guilty of a corrupt practice or an offence relating to an election. R.S.O. 1960, c. 118, s. 9, *amended*.

## SCRUTINEER

**46.** A candidate may undertake any of the duties that his scrutineer might have undertaken if appointed, or may assist his scrutineer in the performance of such duties, and may be present at any place at which his scrutineer may attend in pursuance of this Act. *New*. Right of candidates to undertake duties of scrutineers

**47.** Where expressions are used in this Act that require or authorize any act to be done in the presence of the scrutineers of the candidates, the non-attendance of any scrutineer does not invalidate the act. *New*. Non-attendance of scrutineers

## WITHDRAWAL OF CANDIDATE

**48.—**(1) A candidate may withdraw at any time after his nomination and before the opening of the poll by delivering to the returning officer the prescribed declaration to that effect, signed by himself in the presence of a subscribing witness, and any votes cast for a candidate who has so withdrawn are void, and, if after the withdrawal there remains but one candidate, the returning officer shall return as duly elected the candidate so remaining. Withdrawal of candidate after nomination

(2) In the case of a candidate withdrawing where there are more than two candidates, the returning officer if possible, shall cause every deputy returning officer to be notified forthwith of the withdrawal, and notice of the withdrawal shall be posted up in a conspicuous place in every polling place in the electoral district. R.S.O. 1960, c. 118, s. 53, *amended*. Idem

## DEATH OF CANDIDATE

Death of  
candidate

**49.** If a candidate dies after being nominated and before the close of the poll, the Chief Election Officer shall fix new days for the nomination of candidates and for polling, and the nomination day shall be the nearest day practicable. R.S.O. 1960, c. 118, s. 54, *amended*.

## PART IV

## PREPARATION FOR THE POLL

## BALLOTS

Ballot paper  
used

**50.**—(1) The paper used for printing the ballots shall be as approved by the Chief Election Officer.

Paper to  
show secret  
marking

(2) The paper used shall contain a secret thread or other mark so placed as to run through each ballot.

Security  
to be  
furnished  
by manu-  
facturer

(3) The manufacturer of the paper shall furnish security in such amount as is fixed by the Lieutenant Governor in Council that none of the paper manufactured for use in printing the ballots will be supplied by him to any person other than the Queen's Printer, and, upon the delivery of the paper, the number of sheets shall be counted by the Queen's Printer and a receipt therefor in writing signed by the Queen's Printer shall be given to the manufacturer.

Queen's  
Printer to  
furnish  
paper to  
C.E.O.

(4) The Queen's Printer shall supply the Chief Election Officer with the paper required for the printing of the ballots from time to time as is required, and the Queen's Printer and the Chief Election Officer shall check the number of sheets of ballot paper so supplied and the Chief Election Officer shall give to the Queen's Printer a receipt in writing signed by the Chief Election Officer. R.S.O. 1960, c. 118, s. 63 (1-4), *amended*.

Custody of  
ballot paper

(5) The Chief Election Officer, before each general election and from time to time, shall cause a check to be made of all ballot paper supplied to him, and such paper shall be kept at all times under lock and key and no one shall have access to the place in which it is kept, except the Chief Election Officer or some person acting directly under his authority. R.S.O. 1960, c. 118, s. 66, *amended*.

C.E.O. to  
see to  
printing of  
ballots

**51.**—(1) The Chief Election Officer shall cause to be printed on the approved paper a sufficient number of ballots for the poll to be conducted in each electoral district.

(2) The printer shall count the sheets of ballot paper delivered to him and shall give the prescribed receipt therefor to the Chief Election Officer. Printer to give receipt for ballot paper

(3) The names of the candidates shall be shown on the ballot in order of surnames alphabetically arranged, with given names preceding the surnames, with the surnames in bold type, and with consecutive numbers preceding each candidate's name. R.S.O. 1960, c. 118, s. 63 (6-8), *amended*. Form of ballot

(4) A circle shall be shown on the ballot to the right of each candidate's name. Idem

(5) The names of candidates, numbers and circles shall be white and the remainder of the face of the ballot shall be black, but, where there are two or more candidates whose given and surnames are identical or so nearly identical as to create the possibility of confusion, the address of all candidates shall be shown on the face of the ballot immediately under their names in white and in sufficient detail as to identify each candidate. Idem

(6) No other identification such as occupation, title, honour, decoration or degree shall be included with any candidate's name on the ballot. *New*. Idem

(7) The ballots shall be numbered consecutively on the stubs and shall be bound or stitched in books. Numbering of ballots

(8) All ballots shall be of the same description and as nearly alike as possible. Uniformity

(9) The ballots shall bear upon the back the name of the printer who printed them. Printer's name

(10) The printer shall make the prescribed affidavit and deliver it to the Chief Election Officer with the ballots. R.S.O. 1960, c. 118, s. 63 (9-12), *amended*. Affidavit of printer

(11) The Chief Election Officer shall deliver to each returning officer in one or more locked and sealed boxes, the ballots for his electoral district, and the returning officer upon receiving them shall make a count of the ballots and forward the prescribed receipt therefor to the Chief Election Officer. R.S.O. 1960, c. 118, s. 63 (5), *amended*. Supply to be furnished to R.O. and receipt obtained

(12) The returning officer shall supply each deputy returning officer with a sufficient number of ballots to supply the voters on the polling list of his polling place or polling sub-division, and with the necessary materials for voters to mark Supply to D.R.O.

their ballots, and when delivering them the returning officer shall certify the number of ballots delivered and shall make a record of the numbers of the ballots delivered to each deputy returning officer, and this record shall be returned to the Chief Election Officer with the other documents required to be returned to him.

Receipt to  
be given by  
D.R.O.

(13) The deputy returning officer shall count the ballots as soon as he receives them from the returning officer and forward the prescribed receipt therefor to the returning officer. R.S.O. 1960, c. 118, ss. 64, 65 (2), *amended*.

#### BALLOT BOXES

Ballot boxes  
to be  
furnished

**52.**—(1) The Chief Election Officer shall supply each returning officer with as many ballot boxes as are required for the conduct of the election.

How made

(2) Every ballot box shall be made of durable material and so constructed that ballots can be deposited therein but cannot be withdrawn without unlocking the box.

Property of  
the Crown

(3) The ballot boxes, ballots, marking instruments, books, papers and documents procured for or used at an election are the property of the Crown.

Delivery of  
ballot boxes  
to D.R.O.

(4) Where it becomes necessary to use the ballot boxes, the returning officer shall deliver one ballot box to every deputy returning officer at least two days before the polling day.

Duty of  
D.R.O. as  
to ballot  
box

(5) A deputy returning officer who has not been supplied with a ballot box within such time shall cause one to be made forthwith.

Disposition  
of ballot  
boxes

(6) After the close of the election, the returning officer shall make such disposition of the ballot boxes as is directed by the Chief Election Officer. R.S.O. 1960, c. 118, ss. 39-43, *amended*.

#### POLLING PLACES

Polling  
places

**53.**—(1) Subject to subsection 4, and to section 54, the returning officer, on receiving the writ, shall provide at least one polling place for each polling subdivision in the most central or most convenient place for the voters, furnished with light and heat and such other accommodation and furniture as may be required, and, if the Chief Election Officer approves, the polling place may be provided outside the limits of the polling subdivision.



(2) The returning officer may unite two or more adjoining polling subdivisions and provide one polling place for the united subdivisions. Union of polling subdivisions

(3) A polling place may be situated in a schoolhouse, hall or other public building or on private property. Location of polling places

(4) The poll shall not be held in a premises licensed under *The Liquor Licence Act* or in a place of public entertainment, except as authorized by the Chief Election Officer. Where polling places not to be  
R.S.O. 1960, c. 218

(5) The returning officer may provide such additional polling places in any polling subdivision as are required having regard to the extent of the subdivision, the remoteness of any number of its voters from the polling place and the number of voters that may conveniently vote at one polling place. Additional polling places

(6) Where there are two or more polling places in a subdivision, each polling place shall be designated by the initial letters of the surnames of the voters who are to vote in such polling place, in the following manner, thus, from A to M inclusive and from N to Z inclusive, or as may be determined by the returning officer. Division to be according to initial letters of voters' names

(7) Every voter, the initial letter of whose surname is included within the letters of the alphabet designating a polling place, shall vote in the polling place so designated. Where voters to vote

(8) Every voter has free access to the poll. R.S.O. 1960, c. 118, ss. 45, 46, *amended*. Access

#### HOSPITALS, HOMES FOR THE AGED, AND OTHER INSTITUTIONS

**54.**—(1) Where in an electoral district there is situate a hospital or other institution for the reception, treatment or vocational training of persons who have served or are serving in the Canadian Forces or the armed forces of any member of the Commonwealth, or who are blind or deaf, a Workmen's Compensation hospital, a home for the aged, a nursing home or other institution of twenty beds or more, in which chronically ill or infirm persons reside, a polling place shall be provided in such institution or upon the premises, and, for the purpose of polling, the institution shall be deemed to be a polling place and every person resident in the institution who is entered on the polling list shall vote at such polling place. Polling places in hospitals etc.

(2) Where a patient of such a hospital or other institution is bed-ridden or is unable to walk, it is lawful for the deputy returning officer and poll clerk with the candidates or their Incapacitated patients

scrutineers to attend upon such person for the purpose of receiving his ballot, but no candidate or scrutineer shall be present where the ballot of any such voter is marked under section 84. R.S.O. 1960, c. 118, s. 47, *amended*.

#### VOTING COMPARTMENTS

Compartment-  
ments for  
voters to  
mark ballots

**55.** Every polling place shall be furnished with compartments in which voters may mark their ballots without other persons being able to see how they are marked, and it is the duty of the returning officer and the deputy returning officer respectively to ensure that a sufficient number of compartments is provided at each polling place. R.S.O. 1960, c. 118, s. 48.

#### PROCEEDINGS PRELIMINARY TO THE POLL

Appoint-  
ment of  
D.R.O. and  
poll clerk

**56.**—(1) The returning officer shall appoint in writing a deputy returning officer and a poll clerk for every polling place.

How to be  
selected

(2) The returning officer, as far as possible, shall select and appoint the deputy returning officer and poll clerk so that they represent two different political interests, as provided in subsection 3.

Nomination  
of D.R.O.  
and poll  
clerk

(3) Subject to subsection 4, the returning officer shall appoint a deputy returning officer from a list of names provided to him by the person who apparently will be the candidate at the election of the political interest represented by the Government of the day and shall appoint a poll clerk from a list of names provided to him by the person who apparently will be the candidate at the election of a different political interest, the candidate for which, at the next preceding provincial election, received the highest number of votes or the next highest number of votes, as the case may be.

Insufficient  
nomination

(4) If seventy-two hours before the opening of the polls the returning officer has received an insufficient number of names to provide a deputy returning officer and a poll clerk representing two different political interests for each polling place, he shall make such additional appointments as are necessary.

Oath of  
office

(5) Every deputy returning officer and poll clerk, before acting, shall take and subscribe the prescribed oath.

Qualifica-  
tion

(6) No person shall be appointed a deputy returning officer or poll clerk who is not qualified to vote at the election.

Duties of  
poll clerk

(7) The poll clerk shall assist the deputy returning officer in the performance of the duties of his office and shall obey his orders.

(8) In case of the death, illness, absence, refusal or neglect to act, or in case from any cause the deputy returning officer becomes unable to perform his duties, until another deputy returning officer is appointed, the poll clerk shall act as deputy returning officer and perform all the duties and is subject to all the obligations of that office, without taking the oath of a deputy returning officer. <sup>Death or absence of D.R.O.</sup>

(9) The appointment and oath of the deputy returning officer shall be endorsed upon or attached to the poll book. <sup>Idem</sup>

(10) The returning officer shall deliver to each deputy returning officer, at least forty-eight hours before the polling day, the polling list, a blank poll book and such other materials as are provided by the Chief Election Officer. R.S.O. 1960, c. 118, ss. 56, 57, 59, 62, 67 (1); R.S.O. 1960, c. 420, ss. 59, 60, *amended*. <sup>Supplies to D.R.O.</sup>

#### WHERE VOTERS TO VOTE

**57.** If the name of a person entitled to vote is entered on the polling list for more than one polling subdivision, he shall vote only at one polling place. R.S.O. 1960, c. 118, s. 73 (1), *amended*. <sup>Voter to vote in one subdivision only</sup>

#### CERTIFICATES OF OUTSIDE VOTERS

**58.—**(1) The returning officer, on the personal or written request of a person entitled to vote who has been appointed a deputy returning officer or poll clerk or scrutineer of any of the candidates at a polling place other than the one at which he is entitled to vote, shall give him a prescribed certificate that he is entitled to vote at the polling place at which he is stationed during the polling day, so long as that polling place is within the electoral district in which his name appears on the polling list, and the certificate shall bear the date upon which it is signed by the returning officer. <sup>D.R.O., poll clerk and agents may vote at polling places where they are employed</sup>

(2) The returning officer shall not give such a certificate until he has ascertained by reference to the polling list that the applicant is entitled to vote, and after giving the certificate he shall forthwith give notice in writing thereof to the deputy returning officer for the polling place at which the applicant appears by the polling list to be entitled to vote, and the person to whom the certificate has been given is not thereafter entitled to vote at such polling place. <sup>When certificate for that purpose may be given</sup>

(3) The returning officer shall not give such a certificate unless requested to do so at least forty-eight hours before polling day. <sup>Time of request</sup>



Polling  
place to be  
designated

(4) The certificate shall designate the polling place at which the person is to be permitted to vote.

List of  
persons  
obtaining  
or refused  
certificates

(5) The returning officer shall keep a list in which he shall enter before he delivers a certificate under this section,

- (a) the name and residence of the person to whom he gives the certificate;
- (b) the polling place at which the person is authorized to vote under the certificate;
- (c) the polling place at which the person appears by the polling list to be entitled to vote;
- (d) whether the certificate is granted to him as deputy returning officer, poll clerk or scrutineer, and, if as scrutineer, the name of the candidate for whom he is scrutineer; and
- (e) if a certificate is refused, the name of the person applying for the certificate with the grounds of refusal, and, if the person is applying as scrutineer of a candidate, the name of the candidate,

and the list shall be open to inspection by any candidate, official agent, scrutineer or voter. R.S.O. 1960, c. 118, s. 74 (1-6), *amended*.

Production  
of certificate

**59.—**(1) A person who produces a certificate given to him under section 58, is entitled to vote at the polling place designated therein, but the certificate does not entitle him to vote there unless he has been actually engaged there as a deputy returning officer, poll clerk or scrutineer during polling day.

Person  
receiving a  
certificate  
to take oath  
of  
qualification  
before  
voting

(2) A person who receives a certificate, whether a deputy returning officer, poll clerk, or scrutineer shall not vote until he has taken one or other of the prescribed oaths of qualification.

Before  
whom oath  
to be taken

(3) The oath shall be administered to a deputy returning officer by the poll clerk or, in his absence by the scrutineer of a candidate authorized to be present, and to a poll clerk or scrutineer by the deputy returning officer.

Entry on  
list of  
persons  
voting under  
authority of  
a certificate

(4) The deputy returning officer shall enter or cause to be entered in the column for remarks in the poll book opposite the name and residence of the person voting under the authority of a certificate, the words "Voted under Certificate".



(5) A person voting under the authority of a certificate shall deliver it to the deputy returning officer before receiving his ballot. Certificate to be delivered by person voting

(6) The deputy returning officer shall enclose all such certificates in one envelope. R.S.O. 1960, c. 118, s. 75, *amended*. Preservation

## PART V

### THE POLL

#### VOTING BY BALLOT

**60.** The votes shall be given by ballot. R.S.O. 1960, c. 118, s. 79. Voting to be by ballot

#### PRESERVATION OF THE PEACE

**61.** A returning officer or a deputy returning officer may require the assistance of justices of the peace, constables and other persons to aid him in maintaining peace and order at the election and may swear in as many constables as he deems necessary. R.S.O. 1960, c. 118, s. 144. Assistance by justices and constables

#### SECRECY OF PROCEEDINGS

**62.** In addition to the deputy returning officer, the poll clerk, the constable or constables, the candidates and their official agents and not more than one scrutineer for each candidate at any one time shall be permitted to remain in the polling place during the time the poll remains open and at the counting of the votes. R.S.O. 1960, c. 118, s. 100, *amended*. Who may be in polling places

**63.** No person shall communicate any information obtained at a polling place as to the candidate for whom a voter at the polling place is about to vote or has voted. R.S.O. 1960, c. 118, s. 147 (3). Communicating information as to how a voter is voting

**64.** No person shall interfere or attempt to interfere with a voter when the voter is marking his ballot, or attempt to obtain at the polling place information as to the candidate for whom a voter is about to vote or has voted. R.S.O. 1960, c. 118, s. 147 (2). Interference with voters

**65.** Subject to section 84, while a voter is in a compartment for the purpose of marking his ballot, no other person shall be allowed to enter the compartment or to be in a position from which he can see for whom the voter marks his ballot. R.S.O. 1960, c. 118, s. 95, *amended*. Exclusion from balloting compartment

Inducing  
voter to  
display  
ballot after  
marking

**66.** No person shall, directly or indirectly, induce or attempt to induce a voter to show his ballot after he has marked it so as to make known to any person the name of the candidate for whom he has voted. R.S.O. 1960, c. 118, s. 148.

Voter not  
to display  
marked  
ballot

**67.** Subject to section 84, a voter shall not show his ballot, when marked, to any person so as to allow the name of the candidate for whom he has voted to be known. R.S.O. 1960, c. 118, s. 149.

Oath of  
secrecy

**68.** Every returning officer and every deputy returning officer, clerk, constable, official agent, scrutineer and other person authorized to attend at a polling place, or at the counting of the votes, shall before entering on his duties take the prescribed oath of secrecy. R.S.O. 1960, c. 118, s. 150, *amended*.

No one  
compellable  
to disclose  
his vote

**69.** A person who has voted shall not in any legal proceeding be compelled to state for whom he voted. R.S.O. 1960, c. 118, s. 152, *amended*.

#### ADVANCE POLLS

Advance  
polls

**70.**—(1) The Saturday and Monday immediately preceding polling day shall be days on which polls shall be held for the purpose of receiving votes of voters who expect to be unable to vote on polling day in the polling subdivisions for which their names appear on the polling lists.

Time of  
poll

(2) The advance polls shall be open from 11 a.m. to 8 p.m. on each of the two days.

Fixing the  
polling  
places

(3) The returning officer shall provide as many polling places as are approved by the Chief Election Officer, fix their location and appoint a deputy returning officer and poll clerk for each polling place. R.S.O. 1960, c. 118, s. 77 (1-3), *amended*.

Accessibility  
to wheel  
chairs

(4) The returning officer, in fixing the location of the polling places, shall select, so far as is reasonably possible, public places or premises that afford access to wheel chairs. *New*.

Notice of  
polls

(5) Notice of the times and places at which advance polls will be opened shall be given by the returning officer, before the days for holding the poll, by posting up notices in the prescribed form at each of the polling places so appointed and in conspicuous places in the electoral district and by advertisement in a newspaper having general circulation in the electoral district.

(6) Every person offering himself as a voter at the polling place shall be required by the deputy returning officer before being allowed to vote to make the prescribed declaration which shall be kept by the deputy returning officer with the other records of the poll. <sup>Declaration of voter</sup>

(7) Forthwith after the close of the poll each day, the deputy returning officer shall make up and deliver or mail to the returning officer a list of the names of all persons who have voted showing in each case the number of the polling subdivision in which the voter is entered on the polling list, and the returning officer shall furnish every candidate with a copy of such list. <sup>List of persons voting</sup>

(8) Upon receiving the list mentioned in subsection 7, the returning officer shall make an entry in the polling list to be supplied to each deputy returning officer on polling day opposite the name of each voter whose name appears on such list and whose vote has been received at an advance poll, showing that such voter has polled his vote. <sup>Noting other deputy returning officer's lists</sup>

(9) On the general polling day, the deputy returning officer shall, in the presence of such candidates, official agents and scrutineers as are present at the hour fixed for the closing of the poll, open the ballot boxes, count the votes and perform all other duties required of deputy returning officers by this Act. R.S.O. 1960, c. 118, s. 77 (4, 5, 9, 10, 11), *amended*. <sup>Close of poll</sup>

#### TIME OF GENERAL POLL

**71.**—(1) Subject to subsection 2, the polls at every election to the Assembly shall open at 8 a.m. and remain open until 7 p.m. of the same day. <sup>Hours of polling generally</sup>

(2) Where the Chief Election Officer considers it desirable for the convenience of the voters that the polls should be opened in any electoral district at an earlier hour than 8 a.m., the Chief Election Officer may direct the polls to be opened in such electoral district at such time earlier than 8 a.m., but not earlier than 6 a.m., as he considers expedient. R.S.O. 1960, c. 118, s. 76, *amended*. <sup>When C.E.O. may provide for earlier opening</sup>

#### PROCEDURE AT POLL

**72.**—(1) The deputy returning officer shall attend at the polling place at least fifteen minutes before the hour fixed for opening the poll. <sup>Attendance of D.R.O.</sup>

(2) During such fifteen minutes and before the opening of the poll, the scrutineers who are entitled to be present in the polling place during polling hours are entitled to have the <sup>Counting ballots before opening of poll</sup>

ballots intended for use thereat counted in their presence and to inspect the ballots and all other papers, forms and documents relating to the poll. R.S.O. 1960, c. 118, s. 80, *amended*.

Deputy to show box empty, and lock and seal it

**73.** The deputy returning officer, before opening the poll, shall show the ballot box to such persons as are present in the polling place so that they may see that it is empty and he shall then lock the box and place a seal as prescribed by the Chief Election Officer upon it in such manner as to prevent its being opened without breaking the seal, and he shall then place and keep the box on a desk, counter or table or otherwise so that it is raised above the floor in full view of all present, and shall keep the box so locked and sealed. R.S.O. 1960, c. 118, s. 81, *amended*.

One voter only for each compartment

**74.** Each voter upon entering the room where the poll is held shall declare his name and place of residence, which particulars shall be entered in the poll book by the poll clerk with a consecutive number being prefixed to the name, and not more than one voter shall enter a voting compartment at one time. R.S.O. 1960, c. 118, s. 82, *amended*.

Persons on polling list to be allowed to vote on taking oath if required

**75.** Subject to sections 59 and 78, the deputy returning officer shall not receive the vote of any person whose name is not entered on the polling list, but shall receive the vote of every person whose name is entered thereon if such person where required by a candidate or scrutineer or by the deputy returning officer, takes the oath of qualification and the oath of allegiance or whichever is required to be taken. R.S.O. 1960, c. 118, s. 83, *amended*.

When D.R.O. to swear voter

**76.** If a deputy returning officer has reason to believe that a person offering to vote is not a qualified voter or has already voted, or is attempting to vote under a false name or designation or is personating or representing himself falsely as being upon the polling list, the deputy returning officer shall administer the prescribed oath to the voter, whether or not he has been requested to do so. R.S.O. 1960, c. 118, s. 86 (1).

Voters refusing to be sworn

**77.** A person who has refused to take the oath when required so to do shall not receive a ballot or vote. R.S.O. 1960, c. 118, s. 93 (1), *amended*.

Where voter's name omitted in territory without municipal organization

**78.**—(1) In territory without municipal organization, any qualified voter whose name has been omitted in error from the polling list may apply to the deputy returning officer for the polling subdivision in which he resides to have his name added to the list, and his name shall be added to the list,



- (a) if he takes the prescribed oath as to his omission from the list and his eligibility to vote; and
- (b) if he is accompanied by a voter who is resident in the same polling subdivision and whose name is on the polling list and who takes the prescribed oath that,
  - (i) he knows the person whose name has been omitted, and
  - (ii) he believes such person to be duly qualified to be entered on the polling list to vote at the election.

(2) The deputy returning officer, after administering the prescribed oaths, shall cause the applicant's name to be added to the polling list with the word "Sworn" written thereafter. Name to be entered on list

(3) The applicant, upon taking the oath and being vouched for, is entitled to vote. R.S.O. 1960, c. 118, s. 84, *amended*. Right to vote

(4) This section does not apply to an advance poll. *New.* Application to advance poll

**79.** Every person who is entitled to vote shall receive from the deputy returning officer a ballot on the back of which the deputy returning officer has previously put his initials, so placed as indicated thereon that when the ballot is folded they can be seen without opening it. R.S.O. 1960, c. 118, s. 87, *amended*. D.R.O. to put initials on back of ballot

**80.** The deputy returning officer shall, upon the request of the voter, instruct him how to mark and fold his ballot, but without inquiring or seeing for whom he intends to vote, except in the cases provided for by section 84. R.S.O. 1960, c. 118, s. 88. Instructions to voter

**81.** The voter on receiving his ballot shall forthwith proceed into one of the compartments of the polling place and there mark his ballot with a cross or other mark with a pen or pencil within the white circle following the name of the candidate for whom he intends to vote, and shall then fold the ballot so that the initials on the back of it can be seen without opening it, and hand it to the deputy returning officer who shall, without unfolding it, ascertain by examining his initials that it is the same ballot that he gave to the voter, and shall then, in full view of all present, including the voter, place the ballot in the ballot box. R.S.O. 1960, c. 118, s. 91, *amended*. Mode of marking, folding and depositing ballot

Entries to  
be made in  
poll book as  
to voters

**82.** The poll clerk shall enter in the poll book opposite the name of each voter voting the word "Voted" as soon as the ballot has been deposited in the ballot box, and shall enter in the same book the word "Sworn" or "Affirmed" opposite the name of each voter to whom the oath has been administered, and the words "Refused to be Sworn" or "Refused to Affirm" opposite the name of each voter who has refused to take an oath when he has been required so to do. R.S.O. 1960, c. 118, s. 92.

Voters to  
leave as  
soon as  
possible

**83.** A voter shall vote without undue delay and shall leave the polling place as soon as his ballot has been placed in the ballot box. R.S.O. 1960, c. 118, s. 94.

Voter in-  
capacitated  
by blindness,  
etc.

**84.**—(1) On the application of any voter who is unable to read or is incapacitated by blindness or other physical cause from voting in accordance with the other provisions of this Act, the deputy returning officer shall require the voter making the application to take an oath of his incapacity to vote without assistance, and shall thereafter assist the voter by marking his ballot in the manner directed by the voter in the presence of the poll clerk and of no other person, and place the ballot in the ballot box.

Blind voter's  
ballot  
marked by  
friend

(2) The deputy returning officer shall either deal with a blind voter in the manner provided in subsection 1 or, at the request of any blind voter who has taken the prescribed oath and is accompanied by a friend, shall permit the friend to accompany the blind voter into the voting compartment and mark the voter's ballot for him.

Oath of  
friend

(3) Any friend who is permitted to mark the ballot of a blind voter under subsection 2 shall first be required to take an oath that he will keep secret the name of the candidate for whom the ballot of the blind voter is marked by him.

May act as  
friend once  
only

(4) No person shall be allowed to act as the friend of more than one blind voter at any polling place other than a polling place established under section 54.

Entry in  
poll book

(5) The deputy returning officer shall enter in the column for remarks in the poll book opposite the voter's name the reason why the ballot was marked by him or by a friend of the voter. R.S.O. 1960, c. 118, s. 89, *amended*.

Voters who  
cannot  
understand  
English

**85.** Where a voter does not understand the English language, an interpreter may be sworn in the prescribed form to translate the necessary oaths as well as any lawful questions necessarily put to the voter and his answers, but in

the event of inability to secure an interpreter, the voter shall, for the time being, be refused a ballot. R.S.O. 1960, c. 118, s. 90, *amended*.

**86.** A person who has placed or caused to be placed his ballot in the ballot box, or has delivered it to the deputy returning officer or poll clerk for the purpose of having it placed in the ballot box shall be deemed to have voted. When person deemed to have voted R.S.O. 1960, c. 118, s. 99, *amended*.

**87.** A person who has received a ballot shall not take it out of the polling place, and a person who receives a ballot and leaves the polling place without delivering it to the deputy returning officer, or returns his ballot declining to vote, forfeits his right to vote, and the deputy returning officer shall make an entry in the poll book in the column for remarks to the effect that the person received a ballot but took it out of the polling place or returned it declining to vote, as the case may be, and in the latter case the deputy returning officer shall immediately write the word "Declined" upon the ballot and preserve it to be returned to the returning officer. Voter not to take his ballot from polling place, etc. R.S.O. 1960, c. 118, s. 96.

**88.** A voter who has inadvertently dealt with his ballot in such a manner that it cannot be conveniently used, upon returning it to the deputy returning officer, is entitled to obtain another ballot, and the deputy returning officer shall immediately write the word "Cancelled" upon the first-mentioned ballot and preserve it to be returned to the returning officer. Where ballot accidentally spoiled R.S.O. 1960, c. 118, s. 98.

**89.—**(1) If a person representing himself to be a voter applies for a ballot after another person has voted as such voter, he is entitled to receive a ballot and to vote after taking the prescribed oath and otherwise establishing his identity to the satisfaction of the deputy returning officer. Voter who alleges he has been personated

(2) The name of the voter shall be entered in the poll book and a note shall be made of his having voted on a second ballot and of the fact of the oath having been taken and of any objections made on behalf of any, and of which, of the candidates. Name of voter, etc., to be entered in poll book R.S.O. 1960, c. 118, s. 97.

#### TIME FOR VOTING

**90.—**(1) Where, by reason of the hours of his employment, an employee who is a qualified voter will not have three consecutive hours to vote while the polls are open on a polling day at an election, his employer shall, at the convenience of the employer, allow the employee such time for voting as is necessary to provide the three consecutive hours. Employees to have three consecutive hours for voting



Deduction  
from pay  
prohibited

(2) No employer shall make any deduction from the pay of any such employee or exact from him any penalty by reason of absence from his work during the time allowed by the employer for voting. R.S.O. 1960, c. 118, s. 10 (1, 2).

#### ELECTION INTERRUPTED

When  
election or  
polling  
is not  
commenced  
or is  
interrupted

**91.** If by reason of riot or other emergency a nomination meeting or the voting at a polling place is not commenced on the proper day or is interrupted after being commenced and before the lawful closing thereof, the returning officer or deputy returning officer, as the case may be, shall hold or resume the election or polling on the following day at 1 p.m. in the case of a nomination meeting, and at 8 a.m. in the case of a polling, and continue the same from day to day, if necessary, until a fair opportunity for nominating candidates has been given or, in the case of polling, until the poll has been opened without interruption and with free access to voters for eleven hours in all. R.S.O. 1960, c. 118, s. 7.

#### EFFECT OF IRREGULARITIES

Irregularities  
not affecting  
result

**92.** No election shall be declared invalid,

- (a) by reason of any irregularity on the part of the returning officer or in any of the proceedings preliminary to the poll;
- (b) by reason of a failure to hold a poll at any place appointed for holding a poll;
- (c) by reason of non-compliance with the provisions of this Act as to the taking of the poll, as to the counting of the votes or as to limitations of time; or
- (d) by reason of any mistake in the use of the prescribed forms,

if it appears to the tribunal having cognizance of the matter that the election was conducted in accordance with the principles of this Act and that the irregularity, failure, non-compliance or mistake did not affect the result of the election. R.S.O. 1960, c. 118, s. 6 (1).

#### PROCEEDINGS AFTER CLOSE OF POLL

Duties of  
deputy  
returning  
officer after  
close of  
poll

**93.** Immediately after the close of the poll, the deputy returning officer shall place all the cancelled and declined ballots in separate envelopes and seal them up, and shall then count the number of voters whose names appear by the



poll book to have voted and make an entry thereof on the line immediately below the name of the voter who voted last, thus: "The number of voters who voted at this election in this polling place is (stating the number)", and he shall sign his name thereto; then, in the presence and in full view of the persons entitled to be present, he shall open the ballot box and proceed to count the number of votes for each candidate, giving full opportunity to those present to examine each ballot. R.S.O. 1960, c. 118, s. 102.

**94.**—(1) The deputy returning officer shall reject all ballots, herein called "rejected ballots", What ballots to be rejected in counting votes

- (a) that have not been supplied by him; or
- (b) by which votes have been given for more than one candidate; or
- (c) on which more than one mark appears; or
- (d) upon which there is any writing or mark by which the voter can be identified,

but no word, letter or mark written or made or omitted to be written or made by the deputy returning officer on a ballot warrants its rejection. R.S.O. 1960, c. 118, s. 103.

(2) The deputy returning officer shall make a note of every objection taken to a ballot by a candidate or his scrutineer, and shall decide the objection subject to review on recount or on petition questioning the election or return. Objections to be noted,

(3) Each objection shall be numbered and a corresponding number placed on the back of the ballot and initialled by the deputy returning officer. numbered and initialled R.S.O. 1960, c. 118, s. 104, *amended*.

**95.**—(1) All the ballots not rejected by the deputy returning officer shall be counted and all the ballots indicating the votes given for each candidate respectively shall be put into separate envelopes and an account shall be kept of the number of ballots cast for each candidate and of the number of rejected and cancelled ballots. How ballots to be counted

(2) All rejected and unused ballots shall be put into separate envelopes, which shall be endorsed so as to indicate their contents and sealed by the deputy returning officer, and any agent present may write his signature across the flap of the envelope and may also affix his seal. R.S.O. 1960, c. 118, s. 105, *amended*. Rejected and unused ballots

Statement  
of result  
to be made  
by D.R.O.

**96.**—(1) The deputy returning officer shall make out a prescribed statement in triplicate, one part to remain attached to the poll book, the second part to be retained by him, and the third part to be enclosed by him in a special envelope supplied for the purpose, which he shall seal and deposit in the ballot box.

Signatures  
to state-  
ment

(2) The statement shall be signed forthwith by the deputy returning officer and poll clerk and such of the candidates or their scrutineers as may be present who desire to sign it.

Certificate  
of result  
of poll

(3) The deputy returning officer shall then deliver to each of the candidates or their scrutineers a certificate in the prescribed form of the number of ballots cast for each candidate and of the number of rejected ballots. R.S.O. 1960, c. 118, s. 106, *amended*.

Oath of  
poll clerk

**97.** The poll clerk, immediately after the completion of the counting of the votes, shall take and subscribe the prescribed oath. R.S.O. 1960, c. 118, s. 107, *amended*.

Poll book,  
envelopes,  
etc., to be  
placed in  
large  
envelope in  
ballot box

**98.** The poll book, polling list, envelopes containing the ballots and all other documents that served at the election shall then be placed in the large envelope supplied for the purpose, which shall then be sealed and placed in the ballot box. R.S.O. 1960, c. 118, s. 108.

Ballot box  
to be  
delivered  
to R.O.

**99.**—(1) The deputy returning officer shall then lock and seal the ballot box and forthwith deliver it personally to the returning officer, and, if he is unable to do so owing to illness or other cause, he shall deliver it to the poll clerk or, where the poll clerk is unable to act, to some person chosen by the deputy returning officer for the purpose of delivering it to the returning officer, and shall thereon, or on a ticket attached thereto, write the name of the person to whom the box was delivered, and shall take a receipt therefor, and the poll clerk or person so chosen shall forthwith personally deliver the ballot box to the returning officer and shall take before him the prescribed oath.

Right of  
candidates,  
etc., to be  
present

(2) The candidates, their official agents or scrutineers are entitled to be present when the ballot box is delivered pursuant to subsection 1.

Ballot box  
may be  
forwarded  
by registered  
mail

(3) In lieu of proceeding under subsection 1, after locking and sealing the ballot box, the deputy returning officer may forward it by registered mail to the returning officer.

Oath of  
D.R.O.

(4) As soon as the deputy returning officer has complied with subsection 1 or 3, he shall take and subscribe the prescribed oath and shall personally deliver or send it by registered mail to the returning officer. R.S.O. 1960, c. 118, s. 109.

## PART VI

## AFTER THE POLL

RECEIPT OF BALLOT BOXES BY RETURNING  
OFFICER AND HIS OFFICIAL COUNT

**100.** When the returning officer receives a ballot box, he shall take every precaution for its safekeeping and for preventing any person other than himself and the election clerk from having access to it, and, immediately on the receipt of a ballot box, he shall seal it with the seal as prescribed by the Chief Election Officer in such a way that it cannot be opened without the seal being broken and without effacing or covering the seals affixed to it. R.S.O. 1960, c. 118, s. 110, *amended*. Duty of  
R.O. on  
receipt of  
boxes

**101.** The returning officer, at the place, day and hour appointed by his proclamation and after having received all the ballot boxes, shall open the ballot boxes, the large envelopes containing the poll books and the envelopes containing the statements of the poll, but shall not open any of the other sealed envelopes, and in the presence of the election clerk and of the candidates or their official agents and scrutineers, if present, shall add up the votes given for each candidate from the statements of the poll contained in the ballot boxes and shall forthwith declare to be elected the candidate having the largest number of votes. R.S.O. 1960, c. 118, s. 111. Count by  
R.O. and  
declaration  
of result

**102.** If, on the addition of the votes by the returning officer, an equal number of votes is found to have been cast for two or more candidates and an additional vote would entitle one of them to be declared elected, the returning officer shall give the additional or casting vote. R.S.O. 1960, c. 118, s. 112. Casting  
vote

PROCEEDINGS IN CASE OF NON-RETURN  
OF BALLOT BOXES

**103.** If all the ballot boxes are not returned on the day fixed for adding up the votes, the returning officer shall adjourn the proceedings to a subsequent day, which shall be not more than seven days later than the day originally fixed. R.S.O. 1960, c. 118, s. 113. Adjourn-  
ment of  
proceedings  
where ballot  
boxes not  
delivered

**104.** If a deputy returning officer has not enclosed in the ballot box the statement of the ballots counted by him as required by this Act, or if for any other cause the returning officer cannot, at the day and hour appointed by him for adding up the votes, ascertain the number of votes given for each candidate, he may adjourn to a future day and hour the Where  
default  
made by  
D.R.O. in  
returning  
documents



adding up of the votes, and so on from time to time, such adjournment or adjournments not in the aggregate to exceed fourteen days. R.S.O. 1960, c. 118, s. 114.

Disappearance of ballot boxes of R.O.

**105.** If any of the ballot boxes have been destroyed or lost or, for any other reason, are not forthcoming by the time fixed for adding up the votes, the returning officer shall ascertain the cause and shall procure from each deputy returning officer whose ballot box is missing, or from any other person having them, the statements and certificates of the number of votes given for each candidate, or copies of them, all to be verified by oath. R.S.O. 1960, c. 118, s. 115.

Procedure of R.O. where lists, statements, etc., cannot be found

**106.** If the statements and certificates, or any of them, or copies of them, cannot be procured, the returning officer shall ascertain, by such evidence as he is able to obtain, the total number of votes given for each candidate at the several polling places, and may summon any deputy returning officer, poll clerk or other person to appear before him, at a time and place to be named by him, with all necessary papers and documents, and the returning officer shall notify the candidates of the intended proceedings and may examine on oath such deputy returning officer, poll clerk or other person respecting the matter in question. R.S.O. 1960, c. 118, s. 116.

When D.R.O. has neglected to deliver statement of result

**107.** In case of an adjournment by reason of any deputy returning officer not having placed in the ballot box a statement of the ballots counted by him, the returning officer, in the meantime, shall use all reasonable efforts to ascertain the number of votes given for each candidate at the polling place of such deputy returning officer and has the powers conferred by section 106. R.S.O. 1960, c. 118, s. 117.

Special report by R.O.

**108.** The returning officer shall return the candidate having the largest number of votes, and shall specify in a report to be sent with the return the circumstances accompanying the disappearance of the ballot boxes, or the want of any statement, and the mode by which he ascertained the number of votes given for each candidate. R.S.O. 1960, c. 118, s. 118.

#### RECOUNT OR FINAL ADDITION BY COUNTY JUDGE

Interpretation

**109.**—(1) In this section and in sections 110 to 121, “judge” means the judge of the county or district court, and, where there are two or more judges, the senior judge or, in the case of the illness or absence of the senior judge or where the senior judge requests him to act, a junior judge.

Where recount may be had

(2) If, upon the application of a candidate or a voter made within four days after the day on which the returning officer



added the votes for the purpose of declaring a candidate elected, it is made to appear by affidavit to the judge of the court of the county or district in which the electoral district or any part of it is situate,

- (a) that a deputy returning officer has in counting the votes, improperly counted any ballot, improperly rejected any ballot or made an incorrect statement of the number of ballots cast for any candidate; or
- (b) that the returning officer has improperly added up the votes,

and, if the applicant deposits within that time with the clerk of the county or district court the sum of \$100 in legal tender, money order or a cheque drawn upon and accepted by a chartered bank or trust company doing business in Ontario as security for the costs in connection with the recount or final addition of the candidate appearing by the addition to be elected, the judge may appoint a time and place to recount or finally add up the votes cast at the election.

(3) Where the electoral district comprises parts of two or more counties or districts, the application shall be made to the judge of the court of the county or district having the larger or largest population according to the last federal census. What judge to hold recount when district in two or more counties  
 R.S.O. 1960, c. 118, s. 119, *amended*.

(4) Before an application is made to the judge under subsection 2, the applicant shall give notice in writing of the application to the candidates or the other candidates, as the case may be, or their official agents, to the returning officer and to the election clerk. Notice of application

(5) A notice under subsection 4 shall be given by serving it personally on the person to whom it is to be given or by sending it by registered mail addressed to his place of residence. Idem

**110.** At least two days notice in writing of the time and place appointed for the recount or final addition shall be given by the applicant to the candidates, the returning officer and the election clerk, and the judge may, at the time of the application or afterwards, direct that service of the notice upon the candidates, the returning officer and the election clerk may be substitutional or be made by mail or in such other manner as he considers proper. R.S.O. 1960, c. 118, s. 120. Notice of time and place of recount

R.O. to  
withhold  
return

**111.** After the receipt of the notice, the returning officer shall delay making his return to the Chief Election Officer until he receives a certificate from the judge of the result of the recount or final addition, and, upon receipt of the certificate, he shall make his return. R.S.O. 1960, c. 118, s. 121.

Presence  
of clerk  
of county  
or district

**112.** The judge may require the clerk of the county or district court to be present at the time and place appointed. R.S.O. 1960, c. 118, s. 122.

Summoning  
officers to  
be presented  
with  
documents

**113.—(1)** The returning officer and his election clerk shall attend at the time and place appointed with the envelopes containing the ballots or the original statements of the poll, as the case may be.

Production  
and custody  
of ballot  
papers on  
a recount

(2) The ballots and original statements shall continue in the custody of the returning officer, and he is responsible for them subject to any direction that the judge may give with respect thereto. R.S.O. 1960, c. 118, s. 123.

Who to be  
present at  
recount

**114.** The returning officer and the election clerk shall be present at the recount or final addition, and each candidate is entitled to be present and to be represented by not more than two scrutineers, and, except with the permission of the judge, no other person shall be present. R.S.O. 1960, c. 118, s. 124, *amended*.

Procedure  
by judge

**115.** At the time and place appointed and in the presence of such of the persons mentioned in section 114 as are present, the judge shall make his final addition from the statements contained in the ballot boxes returned by the deputy returning officer, or recount all the votes or ballots returned by the deputy returning officers, as the case may be, and shall, in the latter case, open all the sealed envelopes containing,

(a) the used ballots that have been counted;

(b) the rejected ballots;

(c) the cancelled ballots;

(d) the declined ballots; and

(e) the unused ballots. R.S.O. 1960, c. 118, s. 125.

Rules to  
govern  
judge in  
proceedings

**116.** The judge shall, in the case of a recount, proceed according to the rules of the counting of the ballots at the close of the poll by the deputy returning officer and shall verify or correct the statement of the poll. R.S.O. 1960, c. 118, s. 127, *amended*.

**117.**—(1) Upon the completion of the recount, the judge shall seal up all the ballots in their separate envelopes and, upon the completion of his final addition, he shall seal up the original statements in their respective envelopes. Sealing up ballots at close of recount

(2) If either party requests him to do so, the judge shall number on the back the disputed ballots and enclose them in a separate envelope. R.S.O. 1960, c. 118, s. 128. Distinguishing disputed ballots

**118.**—(1) Where a ballot box used at a polling place was not available to the returning officer when he made his decision with respect to the number of votes given for a candidate or where the proper statements or papers were not found in the ballot box, the judge shall, if necessary or required, review the decision of the returning officer. Review of decision of R.O. when ballot box or documents missing

(2) For the purpose of arriving at the facts, the judge has all the powers of the returning officer with regard to the attendance and examination of witnesses or he may act upon the evidence taken by the returning officer. R.S.O. 1960, c. 118, s. 129. Powers of judge

**119.**—(1) The judge shall delay sending his certificate to the returning officer for two days after the completion of the recount or final addition in order to allow for an appeal as provided in section 122. When judge to send in his certificate

(2) If no notice of appeal is given to the judge within two days after the completion of the recount or his final addition, the judge shall certify forthwith the result to the returning officer who shall then declare the candidate having the largest number of votes to be elected. When declaration of result to be given

(3) In the case of an equality of votes, the returning officer shall give the casting vote. R.S.O. 1960, c. 118, s. 130. Casting vote

**120.**—(1) The costs of the recount or final addition are in the discretion of the judge who may order by whom, to whom, including the returning officer and election clerk, and in what manner they shall be paid. Costs

(2) The judge shall tax the costs and shall, as nearly as may be, follow the tariff of costs with respect to proceedings in the Supreme Court. R.S.O. 1960, c. 118, s. 131. Taxing and allowing costs

(3) Where the judge makes no provision as to costs, the costs of the returning officer and election clerk shall be paid by the Province of Ontario at the prescribed rates. *New.* Idem



Deposits,  
disposal of

**121.** Where costs are directed to be paid by the applicant, the moneys deposited as security for costs shall be paid out to the party entitled thereto, so far as necessary, and, if the deposit is insufficient, execution may issue out of the county court upon the judge's order for the balance. R.S.O. 1960, c. 118, s. 132.

#### APPEAL FROM DECISION ON RECOUNT OR FINAL ADDITION

Appeal from  
decision of  
judge

**122.—(1)** Any party may appeal from the decision of the judge who conducted the recount or final addition by giving notice in writing within two days after the completion of the recount or final addition to the opposite party and to the judge of his intention to appeal, and he may by the notice limit the appeal to specified ballots.

Service of  
notice of  
appeal

(2) The notice may be served upon the opposite party personally, or upon the solicitor who acted for him upon the recount or final addition by the judge, personally or at his office, or as a judge of the Supreme Court may direct.

Ballots,  
etc., to be  
forwarded  
to Registrar  
of Supreme  
Court

(3) Where the appeal is limited, the judge who conducted the recount or final addition shall seal up the ballots that are the subject of appeal in a separate packet and shall forward them, together with the notice and a certificate showing his findings as to the ballots in dispute, by registered mail to the Registrar of the Supreme Court, but, if the appeal is not limited, the judge shall forward all the ballots and other papers to the Registrar, and in either case he shall await the result of the appeal before sending his certificate to the returning officer.

Allowing  
copy of  
certificate  
of judge

(4) The judge who conducted the recount or final addition shall, upon request, allow each party to make a copy of the certificate of his findings before it is forwarded to the Registrar.

Appoint-  
ment for  
hearing  
of appeal

(5) On receipt of the ballots and notice, the Registrar shall forthwith obtain an appointment from a judge of the Supreme Court for hearing the appeal and shall notify the parties or their solicitors of the time so appointed.

Procedure  
on hearing  
of appeal;  
certificate  
of result

(6) At the time appointed, the judge of the Supreme Court shall recount the ballots or such of them as are the subject of appeal, or review the final addition, as the case may be, and shall forthwith certify his decision to the judge who conducted the recount or final addition, whose duty it is to conform to the decision and to certify the result without delay to the returning officer.



(7) The judge of the Supreme Court may direct by and to whom, including the returning officer and election clerk, the costs of the appeal shall be paid. R.S.O. 1960, c. 118, s. 133, *amended*. <sup>Costs of appeal</sup>

(8) Where the judge makes no provision as to costs, the costs of the returning officer and election clerk shall be paid by the Province of Ontario at the prescribed rates. *New*. <sup>Idem</sup>

#### ELECTION RETURN

**123.**—(1) Immediately after the sixth day following the final addition by him of the number of votes given for each candidate, unless before that time he receives notice that he is required to attend before a judge for the purpose of a recount or final addition of the votes given at the election, and, where there has been a recount or final addition, immediately after the receipt of the certificate of the result, the returning officer shall send his return to the Chief Election Officer that the candidate having the largest number of votes has been duly elected, and shall forward to each of the candidates a duplicate copy thereof. <sup>When return to be made</sup>

(2) The returning officer shall include with his return to the Chief Election Officer a report of his proceedings, in which he shall make any observations he thinks proper as to the state of the ballot boxes or ballots as received by him. R.S.O. 1960, c. 118, s. 134, *amended*. <sup>Report by R.O.</sup>

**124.**—(1) When the returning officer sends his return he shall send by express or registered mail to the Chief Election Officer, enclosed in a box or other covering, securely locked and sealed with the seal as prescribed by the Chief Election Officer, the writ, the list mentioned in subsection 5 of section 58, all the envelopes containing ballots in his possession, declarations of inability to read or to mark, poll books and all other documents sent to him by the deputy returning officers. <sup>R.O. to transmit to C.E.O. the ballots, etc.</sup>

(2) The returning officer shall endorse on the package a description of its contents, the date of the election to which they relate and the name of the electoral district for which the election was held and shall affix to the outside of the package a label showing distinctly the electoral district to which the contents relate and the date of the election. R.S.O. 1960, c. 118, s. 135 (1, 2), *amended*. <sup>Endorsement thereon</sup>

**125.**—(1) The returning officer shall forthwith take and subscribe the prescribed affidavit after sending his return, and it shall be sent forthwith by him to the Chief Election Officer by registered mail. <sup>Oath of R.O. after transmitting return</sup>

Return of  
election  
documents  
and  
unused  
material

(2) The returning officer shall at the same time or within ten days thereafter transmit to the Chief Election Officer in a box or other covering, secured and sealed with the seal as prescribed by the Chief Election Officer all documents, papers and supplies in his possession, all receipts for ballots, a record of all ballots supplied to him by the Chief Election Officer and a complete record of their disposal, and shall, in a separate package, return all ballots not distributed by him to the deputy returning officers and all other unused material.

Endorse-  
ment  
thereon

(3) The returning officer shall paste upon the box or other covering mentioned in subsection 2 a label "Election Documents" and on the package mentioned in subsection 2 a label "Unused Election Material", the name of the electoral district and the date of the election written or printed thereon. R.S.O. 1960, c. 118, s. 135 (4-6), *amended*.

Application  
to compel  
returning  
officer to  
add up  
votes, make  
return, etc.

**126.**—(1) If a returning officer wilfully delays, neglects or refuses,

- (a) to add up the votes;
- (b) to declare to be elected the candidate having the largest number of votes;
- (c) to give his casting vote where he is by law required to do so; or
- (d) to make the return, as required by this Act, of the candidate having the largest number of votes,

and the person aggrieved or the Chief Election Officer or any voter who voted at the election applies to a judge of the Supreme Court for a mandamus commanding the returning officer to perform the duty that is shown to have been not performed, the notice of motion shall be served upon the returning officer and upon the persons who were candidates at the election.

Application  
of R.S.O.  
1960, c. 197

(2) In other respects, *The Judicature Act* and the rules of court made thereunder apply to such application.

Other rights  
and  
remedies

(3) Nothing in this section affects or impairs any other right or remedy of the person aggrieved or of the Chief Election Officer. R.S.O. 1960, c. 118, s. 136, *amended*.

Notice of  
return in  
Ontario  
Gazette

**127.** The Chief Election Officer, on receiving the return of a member elected to the Assembly, shall give notice of the receipt of the return in the next ordinary issue of *The Ontario Gazette*, the date of such receipt and the name of the candidate elected. R.S.O. 1960, c. 118, s. 137.

## CUSTODY OF ELECTION PAPERS

**128.**—(1) The Chief Election Officer shall retain in his possession the documents transmitted to him by the returning officer under sections 124 and 125 for at least one year, and, if the election is contested, then for one year after the termination of the contestation. How long to be retained and when to be destroyed

(2) The Chief Election Officer shall keep the documents relating to a general election in a room or vault separate from that in which the documents relating to by-elections are kept. How to be kept by C.E.O.

(3) If notice of the presentation of a petition under *The Controverted Elections Act* is received by the Chief Election Officer or if an order is made directing that documents relating to an election are not to be destroyed, he shall affix to the outside of the box or covering containing such documents a label having thereon in large and distinct letters the words "NOT TO BE DESTROYED". R.S.O. 1960, c. 118, s. 138. When documents not to be destroyed R.S.O. 1960, c. 65

## INSPECTION OF DOCUMENTS AND BALLOTS

**129.** All documents forwarded by a returning officer in pursuance of this Act to the Chief Election Officer, other than ballots, shall be open to public inspection at such time and under such conditions and rules as are made by him, and he shall supply copies of or extracts from the documents to any person demanding them on payment of the prescribed fee, and in computing the number of words a figure shall be counted as a word. R.S.O. 1960, c. 118, s. 139, *amended*. Inspection of documents

**130.**—(1) No person shall be allowed to inspect any ballot in the custody of the Chief Election Officer except under an order of a judge of the Supreme Court. Inspection to be under order of judge

(2) The order may be made on the judge being satisfied by affidavit or other evidence on oath that the inspection or production of the ballot is required for the purpose of instituting or maintaining a prosecution for an offence in relation to ballots or for the purpose of a petition questioning an election or return. When order to be granted

(3) The order may be made subject to such conditions as the judge thinks proper. Conditions of order

(4) Subject to the order, the inspection shall take place under the immediate supervision of the Registrar of the Supreme Court, and he shall be present during the inspection, and, so long as the ballots are in the custody of the Registrar Where inspection takes place

and not under inspection, they shall be kept in a secure place under lock and key. R.S.O. 1960, c. 118, s. 140.

Evidence  
as to  
documents,  
ballots, etc.,  
in certain  
cases

**131.** Where an order is made by a judge of the Supreme Court for the production by the Chief Election Officer of any document in his possession relating to an election, the production of it by him, in such manner as is directed by the order, is evidence that the document relates to the election, and any endorsement appearing on any envelope containing ballots so produced is evidence that the contents are what they are stated to be by the endorsement. R.S.O. 1960, c. 118, s. 141.

Inspection of  
documents  
under order  
of Privileges  
and  
Elections  
Committee

**132.** Notwithstanding the provisions of this or any other Act, all documents, including used and unused ballots, relating to an election in the custody of the Chief Election Officer or of any other person may be opened, inspected and examined under such conditions and rules as are made by the Committee on Privileges and Elections of the Assembly for the purpose of inquiring into any matter referred to the Committee by order of the Assembly, and, upon any such proceeding before the Committee, any such document may be filed as an exhibit, and any person summoned to attend and give evidence before the Committee upon such inquiry may be examined or cross-examined in relation thereto. R.S.O. 1960, c. 118, s. 142 (1).

## PART VII

### OFFENCES, PENALTIES AND ENFORCEMENT

Voting  
when not  
qualified  
or more  
than once

**133.** Every person who,

- (a) not being qualified to vote, votes; or
- (b) being qualified to vote, votes more than once at an election,

is guilty of an offence and of a corrupt practice, and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 163, *amended*.

Offences  
for improper  
voting by  
proxy

**134.** Every person,

- (a) who, having appointed a voting proxy to vote at an election, attempts to vote at the election otherwise than by means of such voting proxy while the voting proxy is in force; or
- (b) who, having been appointed a voting proxy at an election, votes or attempts to vote at the election



under the authority of the proxy when he knows or has reasonable grounds for supposing that his appointment has been cancelled or that the voter who made the appointment is dead or is no longer entitled to vote,

is guilty of an offence and of a corrupt practice and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 78 (10), *amended*.

**135.**—(1) Every deputy returning officer or poll clerk who wilfully <sup>Wilful miscount of ballots</sup> miscounts the ballots or otherwise makes up a false statement of the poll is guilty of an offence and of a corrupt practice and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 181, *amended*.

(2) Every returning officer, deputy returning officer or poll clerk who refuses or neglects to perform any of the duties <sup>Neglect of duties</sup> imposed upon him by this Act, is guilty of an offence and, on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 180 (2), *amended*.

**136.** Every returning officer, deputy returning officer or other person whose duty it is to deliver poll books or who has the custody of a certified list of voters or of a polling list or poll book, who wilfully makes any alteration or insertion in or omission from or in any way wilfully falsifies such list of voters, polling list or poll book is guilty of an offence and of a corrupt practice and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 177, *amended*. <sup>Wilful alteration of lists or poll book</sup>

**137.** Every person who,

- (a) alters, defaces or destroys a ballot or the initials of the deputy returning officer thereon;
- (b) without authority, supplies a ballot to any person;
- (c) places in a ballot box a paper other than the ballot that he is authorized by law to place therein;
- (d) delivers to the deputy returning officer to be placed in the ballot box any other paper than the ballot given to him by the deputy returning officer;
- (e) takes a ballot out of the polling place;

<sup>Offences relating to ballot papers</sup>

- (f) without authority, destroys, takes, opens or otherwise interferes with a ballot box or books or packet of ballots or a ballot in use or used for the purpose of an election;
- (g) being a deputy returning officer, knowingly puts his initials on the back of any paper purporting to be or capable of being used as a ballot at an election;
- (h) not being a person authorized by the Chief Election Officer, prints any ballot or what purports to be or is capable of being used as a ballot at an election;
- (i) being authorized by the Chief Election Officer to print the ballots for an election, prints more ballots than he is authorized to print; or
- (j) attempts to commit any offence mentioned in this section,

is guilty of an offence and of a corrupt practice and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 178, *amended*.

Wilful  
destruction  
of documents  
relating to  
elections

**138.**—(1) Every person who wilfully destroys, injures or obliterates, or causes to be destroyed, injured or obliterated, a writ of election, return to a writ of election, poll book, list of voters, polling list, certificate or affidavit, or other document or paper made, prepared or drawn according to or for the purpose of meeting the requirements of this Act, or any of them, is guilty of an offence and of a corrupt practice and on summary conviction is liable to a fine of not more than \$1,000.

Counselling  
destruction  
of  
documents

(2) Every person who aids, abets, counsels or procures the commission of a contravention of subsection 1 is guilty of an offence and of a corrupt practice and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 179, *amended*.

False  
information  
to author-  
ized persons

**139.** Any person who, knowingly furnishes false or misleading information to any person who by this Act is authorized to obtain information is guilty of an offence and on summary conviction is liable to a fine of not more than \$1,000. *New*.

Penalty for  
default in  
delivering  
statement

**140.**—(1) Every official agent or candidate who makes default in delivering the statements required by Part VIII to the returning officer is guilty of an offence and on summary conviction is liable to a fine of not more than \$1,000.

(2) Every official agent or candidate who wilfully furnishes an untrue statement to the returning officer is guilty of an offence and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 191 (3, 4), *amended*. Penalty for false statement

**141.** Every person who contravenes any of the provisions of this Act is guilty of an offence and on summary conviction, where a fine is not otherwise provided for such contravention by this Act, is liable to a fine of not more than \$1,000. *New*. General offence

## PART VIII

### ELECTION EXPENSES AND FEES

**142.**—(1) No contribution, payment, loan, gift, advance or deposit of money or its equivalent in excess of \$50 shall be received by or on behalf of a candidate and no payment, except with respect to the personal expenses of a candidate, and no advance, loan or deposit shall be made by or on behalf of a candidate before, during or after the election, on account of the election, otherwise than through his official agent. Payments not to be made except through official agent

(2) In this section “personal expenses”, which may be lawfully paid by a candidate personally, includes the following expenses: Interpretation

1. Reasonable and ordinary rent for hire of halls or other places used by the candidate personally in which to address public meetings of voters, and the expenses incurred in heating, lighting and cleaning such halls or other places.
2. Reasonable and ordinary travelling and living expenses of the candidate.
3. Reasonable and ordinary travelling and living expenses of one speaker for each meeting who accompanies the candidate and travels with him for the purpose of speaking at a public meeting to be addressed by the candidate.
4. Reasonable and ordinary charges for the hire of conveyances for the use of the candidate.
5. Reasonable and ordinary charges for use by the candidate personally of not more than one conveyance on the polling day.

(3) The onus of showing that the personal expenses paid by the candidate were fair, reasonable and proper and not in excess of what is ordinarily paid for similar services and accommodation is upon the candidate. Burden of proof

Receipt of  
ordinary  
and reason-  
able charges  
when not to  
disqualify  
voter

(4) The contracting for or the receipt of the ordinary and reasonable charges,

(a) by the owner or possessor of a hall or room in which to hold public meetings for the purposes of the election;

(b) by a printer for printing lists of voters, election addresses or advertisements or notices of election meetings; or

(c) by a regularly established livery-keeper for the hire of vehicles used in connection with and for the proper purposes of the election and not for carrying voters otherwise than by the candidate as provided by paragraph 5 of subsection 2,

is lawful and does not disqualify him from voting. R.S.O. 1960, c. 118, s. 188, *amended*.

Claims on  
candidates

**143.**—(1) Every person who has any claim against a candidate for or in respect of an election shall send it, within sixty days from the day of the declaration of the result of the election, to the official agent of the candidate, otherwise he is barred of his right to recover it.

Case of  
death of  
person  
making  
claim

(2) In case of the death within such period of the person having the claim, his legal representative shall send it, within one month after probate or administration has been obtained, to the official agent of the candidate, otherwise the right to recover it is barred.

Case of  
death of  
agent

(3) In the case of the death of the official agent or of his incapacity to act and no other agent having been appointed, the claim may be sent to the candidate.

Candidate  
must  
authorize  
payment

(4) No such claim shall be paid without the authority of the candidate. R.S.O. 1960, c. 118, s. 189.

Payment of  
accounts

**144.**—(1) Notwithstanding section 143, any claim that would have been payable if sent within sixty days of the day of the declaration of the result of the election may be paid by the candidate through his official agent after that time if the claim is approved by a judge of the Supreme Court.

Advertising  
claims

(2) All claims allowed by a judge shall within one week thereafter be advertised by the returning officer at the expense of the candidate in the same newspapers in which the statement of the other election expenses was published. R.S.O. 1960, c. 118, s. 190, *amended*.



**145.**—(1) A detailed statement of all money exceeding \$50 or its equivalent received as an election contribution, payment, loan, gift, advance or deposit and a detailed statement of all election expenses incurred by or on behalf of a candidate, including payments in respect of his personal expenses, shall, within three months after the election or, where, by reason of the death of a creditor, no claim has been sent in within such period of three months, then within one month after the claim has been sent in, be made out and signed by the official agent who has paid them or by the candidate in case of payments made by him, and delivered, with the bills and vouchers relating thereto, to the returning officer.

Statement of election expenses, etc., to be sent by agent to R.O.

(2) The returning officer, within fourteen days after receiving the statements, shall publish at the expense of the candidate an abstract thereof in a newspaper published or circulated in the electoral district. R.S.O. 1960, c. 118, s. 191 (1, 2).

Abstract thereof to be published

(3) The returning officer shall preserve all such statements and vouchers, and shall, during the six months next after they have been delivered to him, permit any voter to inspect them on payment of a fee of 25 cents. R.S.O. 1960, c. 118, s. 192.

R.O. to preserve bills, etc., and allow inspection

**146.**—(1) The fees and expenses to be allowed to the returning officers and other officers and persons for services performed under this Act, so far as they are payable by the Province of Ontario, are payable out of the Consolidated Revenue Fund.

Payment of expenses of Act

(2) For the purpose of providing funds for the payment of such fees and expenses, the Lieutenant Governor in Council may direct that accountable warrants payable out of the Consolidated Revenue Fund be issued from time to time in favour of any officer or other person.

Accountable warrants

(3) The sums paid out under subsection 1 shall be duly accounted for by the production of accounts and vouchers but it is not necessary that such accounts or vouchers be furnished by any person in whose favour an accountable warrant was issued before the issue of a further accountable warrant to the same person, unless the Lieutenant Governor in Council otherwise directs.

Accounts and audit

(4) All accounts respecting such fees and expenses shall be audited by the Provincial Auditor. R.S.O. 1960, c. 118, s. 193, *amended.*

Audit by Provincial Auditor

**147.** The Lieutenant Governor in Council may make regulations,

Regulations

- (a) prescribing the fees and expenses to be allowed to the officers and other persons, except those in the office of the Chief Election Officer, for their services and disbursements under this Act; and
- (b) prescribing the costs that shall be paid by the Province of Ontario under sections 120 and 122. R.S.O. 1960, c. 118, s. 193 (1), *amended*.

R.S.O. 1960,  
c. 118,  
repealed

**148.** *The Election Act* is repealed.

Commence-  
ment

**149.** This Act comes into force on the day it receives Royal Assent.

Short title

**150.** This Act may be cited as *The Election Act, 1968-69*.



The Election Act, 1968-69

*1st Reading*

November 4th, 1969

*2nd Reading*

*3rd Reading*

MR. ROBERTS



**BILL 217**

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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**The Election Act, 1968-69**

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MR. ROBARTS

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TORONTO

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## The Election Act, 1968-69

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

### INTERPRETATION

**1.** In this Act,

Interpre-  
tation

- (a) "advance poll" means a poll held under section 70;
- (b) "by-election" means an election other than a general election;
- (c) "candidate at an election" and "candidate" mean a person elected to serve in the Assembly and a person who is nominated as a candidate at an election or is declared by himself or by others to be a candidate on or after the date of the issue of the writ or after the dissolution or vacancy in consequence of which the writ has been issued;
- (d) "corrupt practice" means any act declared to be a corrupt practice by any law in force in Ontario;
- (e) "election" means an election of a member or members to serve in the Assembly;
- (f) "election court" means a court constituted under *The Controverted Elections Act* for the trial of a petition or a summary trial court constituted under that Act; R.S.O. 1960, c. 65
- (g) "electoral district" means an electoral district as set out in *The Representation Act, 1966*; 1966, c. 137
- (h) "general election" means an election in respect of which election writs are issued for all electoral districts;

- (i) "official agent" means the agent appointed by a candidate under section 44;
- (j) "polling list" means the list of voters furnished to a deputy returning officer by the returning officer in accordance with this Act;
- (k) "polling subdivision" means a polling subdivision established by the returning officer under section 8;
- (l) "prescribed" means prescribed by the Lieutenant Governor in Council or by the Chief Election Officer;
- (m) "residence", and similar expressions used in relation to a person, means his true, fixed, permanent home or lodging place to which whenever he is absent he has the intention of returning, subject to the following rules:
  1. The place where a person's family resides shall be deemed to be his residence unless he takes up or continues his residence at some other place with the intention of remaining there, in which case he shall be deemed to be a resident of such other place.
  2. The place where a single person occupies a room or part of a room as a regular lodger or to which he habitually returns, not having any other permanent lodging place, shall be deemed to be his residence.
  3. No person shall be deemed to be ordinarily resident in quarters or premises that are generally occupied during some or all of the months of May to October only and generally remain unoccupied during some or all of the months of November to April unless,
    - a. he is occupying such quarters in the course of and in the pursuit of his ordinary gainful occupation, or
    - b. he has no quarters in any other electoral district to which he might at will remove.
  4. The place where a person, otherwise qualified as an elector, resides for the purpose of attending a post-secondary educational institution, may be deemed to be his residence for voting purposes;



- (n) "scrutineer" means any person at least sixteen years of age who is appointed by a candidate or his official agent to represent the candidate in a polling place. R.S.O. 1960, c. 118, s. 1; R.S.O. 1960, c. 420, s. 1, cl. (b), *amended*.

**2.—**(1) Except where otherwise provided, an oath for the purposes of this Act may be sworn before a justice of the peace, <sup>Oaths, who to administer</sup> a commissioner for taking affidavits or a notary public.

(2) Returning officers and election clerks may administer <sup>Idem</sup> any oath required by this Act, and deputy returning officers and poll clerks may administer any such oath except an oath to be administered to the returning officer.

(3) Every person administering an oath under or for the purposes of this Act shall administer the oath gratuitously. <sup>No charge for administering oaths</sup> R.S.O. 1960, c. 118, s. 8, *amended*.

## PART I

### APPOINTMENTS

#### CHIEF ELECTION OFFICER

**3.—**(1) The Lieutenant Governor in Council shall appoint <sup>Appointment of C.E.O. and A.C.E.O.</sup> a Chief Election Officer, and may appoint an Assistant Chief Election Officer.

(2) The Chief Election Officer shall consult with, advise <sup>Powers and duties of C.E.O.</sup> and supervise the returning officers, deputy returning officers and poll clerks in the performance of their duties, and, where necessary, shall visit in person and consult with the returning officer with a view to facilitating the preparation of the lists and the carrying out of this Act.

(3) In the absence or illness of the Chief Election Officer <sup>Powers and duties of A.C.E.O.</sup> or if the office is vacant, the Assistant Chief Election Officer shall act in his place and, while so acting, possesses the like powers and shall perform the like duties as the Chief Election Officer.

(4) Where, in the opinion of the Chief Election Officer, an <sup>In cases of emergency</sup> emergency exists, for which no provision is made, he may give such directions as he considers proper and anything done in compliance with any such direction is not open to question, but the Chief Election Officer shall immediately give notice of any such direction to any candidate whom he thinks may be affected by such direction. R.S.O. 1960, c. 118, s. 4, *amended*.

Clerical  
assistance

(5) The Chief Election Officer may provide for such clerical and other assistance as is necessary in the performance of his duties, and the Lieutenant Governor in Council may authorize the issue of accountable warrants from time to time for payment of travelling and other expenses and for remuneration of such officers and of persons employed in the office of the Chief Election Officer. R.S.O. 1960, c. 118, s. 5.

Forms

(6) The Chief Election Officer may make regulations prescribing the forms for use under this Act. *New.*

#### RETURNING OFFICERS

Appoint-  
ment  
of R.O.

4.—(1) The Lieutenant Governor in Council shall appoint a returning officer for every electoral district.

Qualifica-  
tions of  
R.O.

(2) Every person appointed returning officer shall be a Canadian citizen or other British subject of voting age and resident in Ontario.

Refusal or  
incapacity  
to act

(3) If the person appointed returning officer under subsection 1 dies, or refuses to act, or is incapacitated or is discharged in accordance with subsection 7, 8 or 9, the Lieutenant Governor in Council may appoint some other person to be returning officer.

Notification  
of appoint-  
ment

(4) The Chief Election Officer shall notify every person appointed as returning officer of his appointment, and thereupon such person shall enter upon his duties under this Act. R.S.O. 1960, c. 118, s. 24 (1-4), *amended.*

Clerical  
assistance

(5) Subject to the approval of the Chief Election Officer, every returning officer may provide for such clerical and other assistance as is necessary in the performance of his duties. *New.*

Oath of  
R.O.

(6) Every returning officer, immediately upon receiving notice of his appointment, shall take and subscribe the prescribed oath. R.S.O. 1960, c. 118, s. 24 (5), *amended.*

Term of  
Office

(7) A returning officer who is appointed under this Act shall continue in office until he dies, or, with prior permission of the Chief Election Officer, he resigns, or unless he is removed from office under subsection 8 or 9.

Removal  
from  
office

(8) The Lieutenant Governor in Council may remove from office any returning officer who,

(a) has attained the age of sixty-five years; or

(b) is incapable, by reason of illness, physical or mental infirmity or otherwise, of satisfactorily performing his duties under this Act.

(9) The Chief Election Officer may remove from office any returning officer who has failed to discharge competently his duties, or any of them, under this Act. *New.* <sup>Idem</sup>

(10) Every returning officer on receiving a writ for an election shall endorse thereon the date of its receipt. R.S.O. 1960, c. 118, s. 24 (6). <sup>Endorsement on writ</sup>

(11) If a writ for an election has been issued to a person in whose stead a returning officer has been appointed under subsection 3, a new writ may be issued or the new returning officer may act under the writ already issued as if it had been addressed to him, and the validity of the proceedings had or taken under the first appointment is not affected by the new appointment, but the new returning officer may appoint a new election clerk, if he thinks fit, in the place of the person, if any, appointed to such office by the person previously named returning officer. R.S.O. 1960, c. 118, s. 24 (7), *amended.* <sup>Where appointment superseded</sup>

5.—(1) The following persons shall not be appointed or act as a returning officer, election clerk, deputy returning officer or poll clerk: <sup>Persons excluded from being returning officers, etc.</sup>

1. Members of the Executive Council.
2. Crown Attorneys and Clerks of the Peace.
3. Members of the Parliament of Canada or of the Assembly.
4. Judges of federal or provincial courts.
5. Persons who have served as members of the Assembly in the session next preceding the election or, if a by-election takes place during a session of the Assembly, persons who are serving in that session.
6. Persons who have at any time been found guilty of a corrupt practice.

(2) A contravention of this section does not affect the validity of the election. R.S.O. 1960, c. 118, s. 25 (1, 3), *amended.* <sup>Validity of election not affected</sup>

#### ELECTION CLERKS

6.—(1) The returning officer, before nomination day, shall appoint in writing a person to be his election clerk, who shall continue in office only for the duration of the election for which he was appointed. <sup>Appointment of election clerk</sup>

Death or  
default of  
election  
clerk

(2) The returning officer, at any time during the election, may appoint in writing another election clerk if the one previously appointed dies or refuses or neglects or is unable to perform his duties.

Duties

(3) The election clerk shall assist the returning officer in the performance of his duties, and, if the returning officer dies or refuses or is disqualified or unable to perform his duties and has not been replaced by another, shall act in his stead as returning officer. R.S.O. 1960, c. 118, s. 34, *amended*.

Oath of  
election  
clerk

(4) The election clerk before entering upon his duties shall take and subscribe the prescribed oath. R.S.O. 1960, c. 118, s. 35, *amended*.

## PART II

### PROCEEDINGS PRELIMINARY TO ELECTION

#### DATES FOR NOMINATION AND POLLING

Nomination  
day and  
election day

7.—(1) When an election is to be held, the Lieutenant Governor in Council may appoint a day for nomination of candidates, which day shall be a Thursday,

(a) not more than sixty and not less than twenty-three days after the date of the writs of election where the nomination day appointed is in the months from May to October inclusive; or

(b) not more than sixty and not less than thirty days after the date of the writs of election where the nomination day appointed is in the months from November to April inclusive.

Polling  
day

R.S.O. 1960,  
c. 191

(2) The day on which polling shall take place shall be the fourteenth day after nomination day unless that Thursday is a holiday, as defined by *The Interpretation Act*, or is declared to be a holiday by law and in any such case the day fixed for the poll shall be Friday of the same week.

Date to be  
same in all  
electoral  
districts

(3) In the case of a general election, the nominations shall be held on the same day for all electoral districts and the respective days for the nomination and for the polling shall be stated in the proclamation for the election.

Writs to  
bear same  
date

(4) The writs for a general election shall be dated on the same day.

Writs to  
state  
nomination  
and polling  
days

(5) A writ of election shall state the respective days for the nomination and for the polling and is returnable forthwith after the execution thereof. R.S.O. 1960, c. 118, s. 19, *amended*.



## POLLING SUBDIVISIONS

8. The returning officer shall divide his electoral district into polling subdivisions and shall, so far as is practicable, adopt the municipal polling subdivisions. R.S.O. 1960, c. 118, s. 44 (1, 2). <sup>Polling subdivisions</sup>

## QUALIFICATION OF VOTERS

9.—(1) In any electoral district in which an election to the Assembly is held, every person who, at the time of voting, <sup>Who may vote</sup>

- (a) has attained twenty-one years of age;
- (b) is a Canadian citizen or other British subject;
- (c) is not disqualified under this Act or otherwise prohibited by law from voting;
- (d) has resided in Ontario for the twelve months next preceding the day of polling; and
- (e) resides in the electoral district,

is qualified to vote at such election.

(2) For the purpose of this section, a statutory declaration by a person claiming to be a Canadian citizen or other British subject is *prima facie* evidence of the facts declared to. R.S.O. 1960, c. 118, s. 17, *amended*.

10. No returning officer or election clerk is entitled to vote, but this provision does not affect the duty of the returning officer to give a casting vote. R.S.O. 1960, c. 118, s. 15. <sup>Disqualification of certain officers</sup>

11. Persons who are prisoners in penal or reform institutions, or who are patients in mental hospitals, or who have been transferred from mental hospitals to homes for special care as mentally incompetent are disqualified from voting. R.S.O. 1960, c. 118, s. 16, *amended*. <sup>Disqualification of convicts, mentally ill persons, etc.</sup>

## ENUMERATION

12. Every returning officer, forthwith after receipt of a writ of election, shall appoint in writing, for each polling subdivision in the electoral district, two persons of voting age to be enumerators of the voters in such subdivision and to prepare a list thereof, and shall require each of such persons to take the prescribed oath. R.S.O. 1960, c. 420, ss. 57, 91, *amended*. <sup>Enumerators</sup>

Candidates **13.** No candidate shall be an enumerator. *New.*

Enumerators to act jointly **14.** Each enumerator shall exercise the utmost care in the preparation of the list of voters, and the two enumerators appointed for each polling subdivision shall, in relation to each process in the preparation of the list of voters, act jointly and not individually, and, in case of any disagreement, they shall report the matter to the returning officer and in all respects are bound by his decision. R.S.O. 1960, c. 420, ss. 58, 93, *amended.*

Selection of enumerator **15.** The returning officer shall, as far as possible, select and appoint the two enumerators for each polling subdivision so that they represent two different political interests, as provided in section 16. R.S.O. 1960, c. 420, ss. 59, 91, *amended.*

Nomination of enumerators **16.**—(1) Forthwith after the issue of the writ for an election,

- (a) the person who apparently will be the candidate at the election of the political interest represented by the government of the day; and
- (b) the person who apparently will be the candidate at the election of a different political interest, the candidate for which, at the next preceding provincial election, received the highest number of votes or the next highest number of votes, as the case may be,

shall furnish the returning officer with lists of nominations for appointment as enumerators, and such lists may be revised from time to time up to forty-eight hours before the enumeration is to begin.

Idem (2) If forty-eight hours before the enumeration is to begin the returning officer has received insufficient nominations to provide two enumerators representing two different political interests for each polling subdivision, he shall make such additional appointments as he considers necessary to enumerate the electoral district. R.S.O. 1960, c. 420, s. 60, *amended.*

Enumerators' equipment **17.**—(1) The returning officer shall supply each pair of enumerators with,

- (a) enumerators' record forms;
- (b) forms for lists of voters; and
- (c) notices of inability to obtain information.

(2) The enumerators shall forthwith upon their appointment, by means of, <sup>Preparation of list</sup>

(a) a joint house-to-house canvass; and

(b) such other sources as may be available to them,

prepare a list of voters under headings of names of streets where possible and in the order of street numbers in subdivisions in which street numbering is in effect, and in alphabetical order in all other subdivisions, of all persons in the polling subdivisions who are qualified to vote at the election.

(3) The name and address of every person entitled to be entered on the list of voters shall, at the time of visiting the dwelling place of such person, be entered on an enumerators' record which shall be signed by both enumerators, and a duplicate thereof shall be detached from the book and left at such dwelling place. <sup>Enumerators record</sup>

(4) In making the house-to-house canvass, the enumerators shall visit every dwelling place in the polling subdivision, <sup>House-to-house canvass</sup>

(a) at least once between 9 a.m. and 7 p.m.; and

(b) unless they have ascertained from an occupant of each such dwelling place that no person residing therein remains to be entered on the list, at least once between 7 p.m. and 10 p.m.,

and, where, upon making the last of such visits, the enumerators are unable to secure all the information necessary, they shall leave at such dwelling place a notice of inability to obtain information. R.S.O. 1960, c. 420, ss. 61, 92, *amended*.

(5) The enumerators shall at all reasonable times and upon producing proper identification be given free access for the purposes of enumeration to the entrance door to each dwelling unit in any building having more than one dwelling unit. <sup>Enumerators to have free access</sup>

(6) No person shall wilfully obstruct or interfere with an enumerator in the performance of any of his duties or in the exercise of his rights under this Act. *New.* <sup>Obstruction, etc., of enumerators</sup>

**18.—**(1) The enumerators, immediately after the completion of the list of voters and not later than four days from the date of their appointment, shall <sup>Verification and disposition of list by enumerators</sup>

(a) verify the list by prescribed oath;

- (b) deliver it to the returning officer together with the book of enumerators' record forms used in the preparation of the list; and
- (c) prepare three legibly typewritten copies of such list so verified, one for delivery by the returning officer to the printer, one to be posted up in the office of the returning officer, and one to be posted by the enumerator in a conspicuous place in the polling subdivision for which the list was prepared.

Copy of  
list to  
candidates (2) The returning officer shall furnish each candidate as soon as possible with one copy of the list of voters.

Printing of  
preliminary  
list (3) The returning officer, forthwith upon receipt of the list of voters from the enumerators, shall cause it to be printed and shall furnish each candidate or his official agent with twelve printed copies of the list of voters for each polling subdivision. R.S.O. 1960, c. 420, ss. 62, 94, *amended*.

Enumerator  
refusing  
to act **19.** Every enumerator who wilfully neglects, omits or refuses to perform any of his duties under this Act forfeits his right to payment for any services already rendered. R.S.O. 1960, c. 420, s. 96, *amended*.

Enumerator  
replaced **20.** The returning officer may at any time replace any enumerator appointed by him by appointing another enumerator to act in his place and stead and, upon receiving notice in writing from the returning officer of his replacement, the enumerator so replaced shall forthwith deliver to the returning officer his credentials and all papers and materials supplied to him. R.S.O. 1960, c. 420, s. 97.

#### PROCLAMATION

Proclama-  
tion  
by R.O. **21.—(1)** The day following completion of the enumeration, the returning officer shall by proclamation, declare,

- (a) the place and time fixed for the nomination of candidates;
- (b) the hours and days of the week during which he will be in his office to revise the list of voters, as directed by the Chief Election Officer;
- (c) the day fixed for holding the poll for taking the votes of the voters in case a poll is granted; and
- (d) the time and place fixed for adding up the number of votes given to each candidate.



(2) The returning officer shall issue the proclamation to be <sup>Posting of proclamation</sup> posted up in adequate numbers and in conspicuous places on public or private property throughout the electoral district and to be published in newspapers having a general circulation in the electoral district. R.S.O. 1960, c. 118, s. 28, *amended*.

#### RE-ENUMERATION

**22.**—(1) Any voter whose name is omitted from the list of <sup>Re-enumeration</sup> voters as prepared by the enumerators, or any person who has knowledge of the fact that the name or names of any other voter or voters has or have been so omitted, may so inform the returning officer in writing stating the names and addresses of the voters so omitted.

(2) The returning officer, before the preparation of the <sup>Idem</sup> polling lists, shall cause an enumeration to be made of all voters of whom such notice has been given, and the enumerators shall visit the addresses and enumerate such voters and any other voters at those addresses whose names have been omitted from the list of voters.

(3) The returning officer shall appoint enumerators for the <sup>Enumerators for re-enumeration</sup> purposes of subsection 2 from among those who have already acted as such for the pending election or, if necessary, shall appoint others in the manner provided by sections 15 and 16. R.S.O. 1960, c. 420, s. 74 (5-7), *amended*.

#### REVISION

**23.** The returning officer shall permit to be present in his <sup>Revision</sup> office during the hours of revision of the list of voters a representative of each recognized political interest in the electoral district but no such representative, except with the permission of the returning officer, has any right to take part or intervene in the proceedings. R.S.O. 1960, c. 420, s. 85, *amended*.

**24.**—(1) A person resident in any polling subdivision <sup>Who may apply to be registered or have correction made</sup> whose name has not been included or has been incorrectly included by the enumerator in the list of voters for such subdivision may apply to the returning officer to have his name included in the list or to cause the entry in the list relating to him to be corrected.

(2) Every person so applying shall sign an application in <sup>Application to be entered on list to be signed</sup> which all the information shall be sufficiently filled in, either by the applicant personally or by the returning officer at the applicant's request, and before entering the name of the person in the list of voters or before correcting the list, as the case may require, the returning officer shall satisfy himself that the

applicant understands the effect of the statements in the application and that he is entitled to have his name included on the list or to have the list corrected pursuant to his request.

Absence through sickness, etc., relative or employer may appear

(3) If a person who claims to be entitled to have his name included in the list of voters or to have the entry relating to him therein corrected is unable to attend in person by reason of sickness or disability or unavoidable absence from the electoral district, a relative of such person by blood or marriage or his employer may appear before the returning officer and complete the application to have such person's name included in the list of voters or to have the list corrected, as the case may be.

Evidence to be produced by relative or employer

(4) If the relative by blood or marriage or the employer so appearing substantiates,

- (a) the cause for the non-appearance of the person immediately concerned to be as set out in subsection 3;
- (b) the existence of a relationship by blood or marriage or the relationship of employer and employee; and
- (c) the facts relevant to the qualification, name, address or identity of the person immediately concerned so far as such facts are requisite to cause the name of the person to be included in the list of voters or to cause the list to be corrected, as the case may be,

the returning officer may act upon the application as if the person immediately concerned had appeared in person before him. R.S.O. 1960, c. 420, s. 74 (1-4).

Interpreter where necessary

(5) When the language of the applicant is not understood by the returning officer, an interpreter may be sworn and may act, but in the event of inability to secure an interpreter, the application shall, for the time being, be refused. R.S.O. 1960, c. 118, s. 90; R.S.O. 1960, c. 420, s. 86, *amended*.

Returning officer to enter name when satisfied applicant is qualified

**25.** If it appears to the returning officer that the applicant understands the effect of the statements in the application and that the applicant's name should be included in the list or that the amendment thereof that he requests should be made, he shall certify accordingly by signing the application. R.S.O. 1960, c. 420, s. 79, *amended*.

Procedure where application refused

**26.** If, in the opinion of the returning officer, the statements made by the applicant in his application do not show that the applicant is entitled to have his name included in the list or to have the list amended as requested, he shall inform the

applicant that his application is refused, stating the reasons for such refusal, which reasons he shall endorse on the application form. R.S.O. 1960, c. 420, s. 80, *amended*.

**27.**—(1) Within seven days after the list of voters is posted up by the enumerators, any voter may file with the returning officer a complaint, on the prescribed form, that there has been included in the list of voters the name or names of persons who should not be entered therein. Complaint for wrongful entry on list

(2) The returning officer upon receipt of the complaint shall forthwith cause to be sent by registered mail to the person objected to at the address mentioned in the list and to such other address, if any, as may be mentioned in the complaint, a notice requiring such person to appear in person or by his representative before him on a day to be named in the notice. Notice to persons objected to

(3) There shall be sent with the notice a copy of the complaint of the voter making the complaint. Copy of complaint

(4) On the day of hearing named in the notice, the person filing the complaint shall attend before the returning officer and establish to the satisfaction of the returning officer the validity of such complaint and the returning officer, after receiving an explanation of the facts alleged and after hearing what is alleged by the person concerning whom the complaint was made, may make such order as he considers just under the circumstances. R.S.O. 1960, c. 420, ss. 75, 76, *amended*. Hearing of complaint

**28.** The name of a person shall not be removed from the list unless the returning officer is satisfied on oath that due notice of complaint has been given to the person or that the person could not be found and the registered notice could not be delivered. R.S.O. 1960, c. 420, s. 81, *amended*. Name not to be struck off without notice

**29.**—(1) A person who was a resident in, and is entered on the list of voters prepared for a polling subdivision in an electoral district or who would have been entitled to be so entered had he remained a resident in such electoral district and who has moved from such electoral district and has become a resident of another electoral district is entitled to be entered on the list of voters in the last mentioned electoral district by the returning officer upon filing with the returning officer an affidavit in the prescribed form and producing such other evidence that he was so entered or entitled to be so entered as the returning officer considers necessary. Change of residence, removal from one electoral district to another

(2) The returning officer shall give a certificate in the prescribed form to every person entered on the list under subsection 1. Certificate



Entry after  
name of  
person so  
added

(3) The returning officer shall write "entered under *The Election Act*, section 29" after the name of every person entered on the list under subsection 1.

Production  
of certificate  
at poll

(4) A person whose name is entered on the list under this section is not entitled to vote unless at the time he requests a ballot he produces to the deputy returning officer the certificate mentioned in subsection 2. R.S.O. 1960, c. 118, s. 18, *amended*.

Evidence  
required

**30.** The returning officer shall not remove any name from the list or make any other changes therein except upon evidence under oath. R.S.O. 1960, c. 420, s. 82, *amended*.

Returning  
officer's  
decision  
final

**31.** The decision of the returning officer with regard to the right of a person to vote or to the right to enter on or strike from the lists the name of a person as a voter is final. R.S.O. 1960, c. 420, s. 5, *amended*.

Statement  
of changes  
and  
additions to  
candidates

**32.** A statement of changes and additions shall be prepared and certified in at least seven clear copies and the returning officer shall forthwith send one copy to each candidate or his official agent. R.S.O. 1960, c. 420, ss. 88 (1), 89, *amended*.

Lists so  
revised to  
be lists for  
the election

**33.—(1)** The returning officer shall make the appropriate changes in the verified list of voters in accordance with the statement of changes and additions and shall certify the revised list, and shall attach to the revised list a certified copy of the statement of changes and additions. R.S.O. 1960, c. 420, ss. 83, 90 (1), *amended*.

Lists with  
statements  
to be official  
lists

(2) The returning officer shall prepare the polling list for each polling subdivision by attaching to a certified copy of the revised list a certified copy of the statement of changes and additions, but, if any material difference between its contents and the contents of the list as finally revised is discovered, the returning officer shall furnish the deputy returning officer and each candidate with a certificate of the error, and the polling list shall for all purposes be taken to have been amended in accordance with the certificate. R.S.O. 1960, c. 420, s. 90 (2), *amended*.

#### IRREGULARITIES

Irregularities  
not to affect  
result of  
election

**34.** An irregularity in the preparation or revision of any list of voters is not a ground for questioning the validity of an election. R.S.O. 1960, c. 118, s. 6, *amended*.

#### PROXIES

Who may  
vote by  
proxy

**35.—(1)** Any qualified voter who is entered on the list of voters for a polling subdivision and who is,



- (a) a member of the regular forces of the Canadian Forces or a member of the reserve forces of the Canadian Forces when on active service as defined by the *Canadian Forces Reorganization Act* and the *National Defence Act*; or 1966-67,  
c. 96 (Can.)  
R.S.C. 1952,  
c. 184
- (b) a person who expects to be absent from his polling subdivision during the election period including the advance poll and polling day by reason of his being engaged for hire or reward in the business of transportation by railway, air, water or motor vehicle; or
- (c) a person certified by a legally qualified medical practitioner, by certificate filed with the returning officer, to be physically incapable of attending a polling place,

may vote by proxy in that polling subdivision.

(2) Any person who is entitled to vote by proxy under this section may appoint in writing a proxy who shall be the wife or husband or a parent, brother, sister or child of such person and an elector entitled to vote in the electoral district in which the person appointing the proxy is qualified to vote. Appoint-  
ment of  
proxy

(3) The appointment of a proxy shall name the person authorized to vote at an election for which a writ has been issued for the electoral district, and no appointment of a proxy is valid unless it is made after the date of the issue of the writ of election or remains in force after polling day. Term of  
appoint-  
ment

(4) A person who has been appointed a voting proxy may apply to the returning officer to be entered upon the list for the polling subdivision in which the person appointing the proxy is entitled to vote. Application  
of proxy to  
be entered  
on list

(5) The returning officer shall take evidence on oath as to the right of the person appointing the proxy to vote in the subdivision upon the list for which his name is entered and as to the qualifications of the voting proxy, and, if he finds that the person appointing the proxy is duly qualified and that the voting proxy is qualified to act for the person appointing the proxy, he shall give a prescribed certificate across the face of the appointment of the voting proxy to that effect and shall cause the name of the voting proxy to be entered on the polling list after the name of the person appointing the proxy. Evidence to  
be taken by  
returning  
officer

(6) Not more than one person shall be appointed a voting proxy on behalf of a person appointing the proxy at any election. Not more  
than one  
proxy

Oath on  
voting

(7) A ballot shall not be delivered to a person who claims to vote as a voting proxy unless he produces his appointment as a voting proxy to the deputy returning officer with the certificate of the returning officer thereon as provided in sub-section 5 and takes the prescribed oath.

Record of  
voting by  
proxy

(8) The deputy returning officer shall record in the poll book the fact that the person appointing the proxy voted by proxy and the name of the proxy, and shall file the proxy and certificate with the election papers and return them to the returning officer in the envelope provided for that purpose.

Proxy may  
vote in own  
right

(9) A person who has been appointed as a voting proxy is entitled to vote in his own right in the electoral district notwithstanding that he has voted as a proxy. R.S.O. 1960, c. 118, s. 87 (1-9), *amended*.

### PART III

#### CANDIDATES

##### QUALIFICATION

Who may  
be candidate

**36.** Every person who,

- (a) is of voting age;
- (b) is a Canadian citizen or other British subject;
- (c) has resided in Ontario for the twelve months next preceding the day of polling; and
- (d) is not disqualified by *The Legislative Assembly Act* or by any other Act,

R.S.O. 1960,  
c. 208

is qualified to be a candidate. R.S.O. 1960, c. 118, s. 13, *amended*.

Who may  
not be  
candidate

**37.—(1)** No person who has been engaged as a returning officer in the preparation of the lists of voters to be used at an election is eligible as a candidate at the election. R.S.O. 1960, c. 118, s. 2 (2), *amended*.

Idem

(2) No person who has been found guilty within eight years of an election of a corrupt practice or of an offence relating to an election is eligible to be a candidate at the election. R.S.O. 1960, c. 118, s. 168, *amended*.

##### NOMINATION

Place and  
time of  
nomination

**38.** The place for the nomination of candidates shall be the court house, municipal hall or some other building in the most central or the most convenient place for the majority of the

voters of the electoral district, and the time appointed for the nomination of candidates shall be from 1 p.m. until 2 p.m. of the day fixed for that purpose. R.S.O. 1960, c. 118, s. 29, *amended*.

**39.**—(1) The returning officer, at the time and place fixed for the nominations, shall make or cause to be made, in the presence of voters there assembled, a pronouncement in the prescribed form, and shall read or cause to be read publicly the writ of election, and he shall then call for nominations or further nominations. Proceedings on nomination day

(2) The nomination shall be by writing signed by at least 100 duly qualified electors of the electoral district and stating the name, residence and occupation or description of the person proposed in such manner as will identify him sufficiently, and a person shall be deemed to be a duly qualified elector if he is qualified to be entered on the list of voters as entitled to vote at the election. Nominations to be in writing

(3) Each candidate shall be nominated by a separate nomination paper, and a duly qualified elector may sign the nomination papers of different candidates. Separate nomination for each candidate

(4) The nomination paper shall be filed with the returning officer at any time during the ten days immediately preceding nomination day or at any time up to the close of nominations on nomination day. When to be filed

(5) The nomination paper shall be accompanied by the consent in writing of the person therein nominated, except where such person is absent from Ontario, in which case such absence shall be stated in the nomination paper. Consent of candidate

(6) Where the nomination paper is filed with the returning officer during the ten days next preceding nomination day or not later than 11 a.m. on nomination day, the returning officer shall then and there examine the paper and, if he is satisfied of the regularity thereof, he shall so certify in writing, and his certificate is final, and the validity of the nomination is not open to question upon any ground whatsoever. Certificate of R.O. as to regularity

(7) Where the nomination paper is filed with the returning officer after 11 a.m. on nomination day and before the time fixed for the close of nominations, Nomination paper

(a) the returning officer shall accept the nomination paper and announce the name of the candidate; acceptance

rejection

(b) if, on examination of the nomination paper, it appears to the returning officer that the nomination is invalid for any reason, he shall communicate the facts to the Chief Election Officer and shall not reject the nomination unless the Chief Election Officer authorizes the rejection not later than 2 p.m. on the day next following nomination day, in which case the returning officer shall give notice of the rejection immediately by registered mail to the rejected candidate and all other candidates.

Candidate  
or agent  
need not  
attend

(8) In no case is it necessary for a candidate or his official agent to be present at the nomination meeting. R.S.O. 1960, c. 118, s. 49.

Grant of  
poll

**40.**—(1) If more than one candidate is nominated, the returning officer shall grant a poll for taking the votes and, if he declares a candidate to be elected, the election is void. R.S.O. 1960, c. 118, s. 50, *amended*.

Notice of  
grant of  
poll

(2) When a poll is granted, the returning officer shall cause the prescribed notice thereof to be printed, declaring the polling places fixed by him and the territorial limits to which they respectively apply, and he shall cause the notice to be posted up in the electoral district at least five days before polling day in the same manner as is provided for the posting up of the proclamation. *New*.

Election by  
acclamation

**41.** If only one candidate is nominated or if by the withdrawal of persons nominated there remains only one candidate, the returning officer, at the expiration of the time in which nominations may be received, shall close the election and openly proclaim such candidate to be duly elected. R.S.O. 1960, c. 118, s. 51.

Non-  
liability of  
person  
nominated  
without  
consent

**42.** Nothing in this Act imposes any liability upon a person nominated as a candidate or declared to be a candidate by others without his consent unless he has afterwards given his assent to the nomination or declaration or has been elected. R.S.O. 1960, c. 118, s. 12.

Official  
agents  
announced

**43.** The returning officer shall announce at the place and on the day of nomination, the names and addresses of the official agents of the candidates and, on or immediately after the day of nomination, shall publish such names and addresses in a newspaper published or circulated within the electoral district. R.S.O. 1960, c. 118, s. 52, *amended*.



## OFFICIAL AGENT

**44.**—(1) Every candidate shall appoint an official agent Appointment of official agent whose name and address shall be declared in writing to the returning officer on or before the nomination day.

(2) In the event of the death or incapacity of an official agent, the candidate shall forthwith appoint another official agent in his place and give notice to the returning officer of the name and address of the person appointed, which shall be published forthwith by the returning officer in the manner provided by section 43. R.S.O. 1960, c. 118, s. 187, *amended*. On death or incapacity of an agent, appointment of another

**45.** No person shall act as an official agent for a candidate at an election who, Persons disqualified from acting as agents

(a) is disqualified from voting under section 11; or

(b) within eight years before the election has been found guilty of a corrupt practice or an offence relating to an election. R.S.O. 1960, c. 118, s. 9, *amended*.

## SCRUTINEER

**46.** A candidate may undertake any of the duties that his scrutineer might have undertaken if appointed, or may assist his scrutineer in the performance of such duties, and may be present at any place at which his scrutineer may attend in pursuance of this Act. *New*. Right of candidates to undertake duties of scrutineers

**47.** Where expressions are used in this Act that require or authorize any act to be done in the presence of the scrutineers of the candidates, the non-attendance of any scrutineer does not invalidate the act. *New*. Non-attendance of scrutineers

## WITHDRAWAL OF CANDIDATE

**48.**—(1) A candidate may withdraw at any time after his nomination and before the opening of the poll by delivering to the returning officer the prescribed declaration to that effect, signed by himself in the presence of a subscribing witness, and any votes cast for a candidate who has so withdrawn are void, and, if after the withdrawal there remains but one candidate, the returning officer shall return as duly elected the candidate so remaining. Withdrawal of candidate after nomination

(2) In the case of a candidate withdrawing where there are *Idem* more than two candidates, the returning officer if possible, shall cause every deputy returning officer to be notified forthwith of the withdrawal, and notice of the withdrawal shall be posted up in a conspicuous place in every polling place in the electoral district. R.S.O. 1960, c. 118, s. 53, *amended*.

## DEATH OF CANDIDATE

Death of  
candidate

**49.** If a candidate dies after being nominated and before the close of the poll, the Chief Election Officer shall fix new days for the nomination of candidates and for polling, and the nomination day shall be the nearest day practicable. R.S.O. 1960, c. 118, s. 54, *amended*.

## PART IV

## PREPARATION FOR THE POLL

## BALLOTS

Ballot paper  
used

**50.**—(1) The paper used for printing the ballots shall be as approved by the Chief Election Officer.

Paper to  
show secret  
marking

(2) The paper used shall contain a secret thread or other mark so placed as to run through each ballot.

Security  
to be  
furnished  
by manu-  
facturer

(3) The manufacturer of the paper shall furnish security in such amount as is fixed by the Lieutenant Governor in Council that none of the paper manufactured for use in printing the ballots will be supplied by him to any person other than the Queen's Printer, and, upon the delivery of the paper, the number of sheets shall be counted by the Queen's Printer and a receipt therefor in writing signed by the Queen's Printer shall be given to the manufacturer.

Queen's  
Printer to  
furnish  
paper to  
C.E.O.

(4) The Queen's Printer shall supply the Chief Election Officer with the paper required for the printing of the ballots from time to time as is required, and the Queen's Printer and the Chief Election Officer shall check the number of sheets of ballot paper so supplied and the Chief Election Officer shall give to the Queen's Printer a receipt in writing signed by the Chief Election Officer. R.S.O. 1960, c. 118, s. 63 (1-4), *amended*.

Custody of  
ballot paper

(5) The Chief Election Officer, before each general election and from time to time, shall cause a check to be made of all ballot paper supplied to him, and such paper shall be kept at all times under lock and key and no one shall have access to the place in which it is kept, except the Chief Election Officer or some person acting directly under his authority. R.S.O. 1960, c. 118, s. 66, *amended*.

C.E.O. to  
see to  
printing of  
ballots

**51.**—(1) The Chief Election Officer shall cause to be printed on the approved paper a sufficient number of ballots for the poll to be conducted in each electoral district.

(2) The printer shall count the sheets of ballot paper delivered to him and shall give the prescribed receipt therefor to the Chief Election Officer. Printer to give receipt for ballot paper

(3) The names of the candidates shall be shown on the ballot in order of surnames alphabetically arranged, with given names preceding the surnames, with the surnames in bold type, and with consecutive numbers preceding each candidate's name. R.S.O. 1960, c. 118, s. 63 (6-8), *amended*. Form of ballot

(4) A circle shall be shown on the ballot to the right of each candidate's name. Idem

(5) The names of candidates, numbers and circles shall be white and the remainder of the face of the ballot shall be black, but, where there are two or more candidates whose given and surnames are identical or so nearly identical as to create the possibility of confusion, the address of all candidates shall be shown on the face of the ballot immediately under their names in white and in sufficient detail as to identify each candidate. Idem

(6) No other identification such as occupation, title, honour, decoration or degree shall be included with any candidate's name on the ballot. *New*. Idem

(7) The ballots shall be numbered consecutively on the stubs and shall be bound or stitched in books. Numbering of ballots

(8) All ballots shall be of the same description and as nearly alike as possible. Uniformity

(9) The ballots shall bear upon the back the name of the printer who printed them. Printer's name

(10) The printer shall make the prescribed affidavit and deliver it to the Chief Election Officer with the ballots. R.S.O. 1960, c. 118, s. 63 (9-12), *amended*. Affidavit of printer

(11) The Chief Election Officer shall deliver to each returning officer in one or more locked and sealed boxes, the ballots for his electoral district, and the returning officer upon receiving them shall make a count of the ballots and forward the prescribed receipt therefor to the Chief Election Officer. R.S.O. 1960, c. 118, s. 63 (5), *amended*. Supply to be furnished to R.O. and receipt obtained

(12) The returning officer shall supply each deputy returning officer with a sufficient number of ballots to supply the voters on the polling list of his polling place or polling sub-division, and with the necessary materials for voters to mark Supply to D.R.O.

their ballots, and when delivering them the returning officer shall certify the number of ballots delivered and shall make a record of the numbers of the ballots delivered to each deputy returning officer, and this record shall be returned to the Chief Election Officer with the other documents required to be returned to him.

Receipt to  
be given by  
D.R.O.

(13) The deputy returning officer shall count the ballots as soon as he receives them from the returning officer and forward the prescribed receipt therefor to the returning officer. R.S.O. 1960, c. 118, ss. 64, 65 (2), *amended*.

#### BALLOT BOXES

Ballot boxes  
to be  
furnished

**52.**—(1) The Chief Election Officer shall supply each returning officer with as many ballot boxes as are required for the conduct of the election.

How made

(2) Every ballot box shall be made of durable material and so constructed that ballots can be deposited therein but cannot be withdrawn without unlocking the box.

Property of  
the Crown

(3) The ballot boxes, ballots, marking instruments, books, papers and documents procured for or used at an election are the property of the Crown.

Delivery of  
ballot boxes  
to D.R.O.

(4) Where it becomes necessary to use the ballot boxes, the returning officer shall deliver one ballot box to every deputy returning officer at least two days before the polling day.

Duty of  
D.R.O. as  
to ballot  
box

(5) A deputy returning officer who has not been supplied with a ballot box within such time shall cause one to be made forthwith.

Disposition  
of ballot  
boxes

(6) After the close of the election, the returning officer shall make such disposition of the ballot boxes as is directed by the Chief Election Officer. R.S.O. 1960, c. 118, ss. 39-43, *amended*.

#### POLLING PLACES

Polling  
places

**53.**—(1) Subject to subsection 4, and to section 54, the returning officer, on receiving the writ, shall provide at least one polling place for each polling subdivision in the most central or most convenient place for the voters, furnished with light and heat and such other accommodation and furniture as may be required, and, if the Chief Election Officer approves, the polling place may be provided outside the limits of the polling subdivision.



(2) The returning officer may unite two or more adjoining polling subdivisions and provide one polling place for the united subdivisions. Union of polling subdivisions

(3) A polling place may be situated in a schoolhouse, hall or other public building or on private property. Location of polling places

(4) The poll shall not be held in a premises licensed under *The Liquor Licence Act* or in a place of public entertainment, except as authorized by the Chief Election Officer. Where polling places not to be  
R.S.O. 1960, c. 218

(5) The returning officer may provide such additional polling places in any polling subdivision as are required having regard to the extent of the subdivision, the remoteness of any number of its voters from the polling place and the number of voters that may conveniently vote at one polling place. Additional polling places

(6) Where there are two or more polling places in a subdivision, each polling place shall be designated by the initial letters of the surnames of the voters who are to vote in such polling place, in the following manner, thus, from A to M inclusive and from N to Z inclusive, or as may be determined by the returning officer. Division to be according to initial letters of voters' names

(7) Every voter, the initial letter of whose surname is included within the letters of the alphabet designating a polling place, shall vote in the polling place so designated. Where voters to vote

(8) Every voter has free access to the poll. R.S.O. 1960, c. 118, ss. 45, 46, *amended*. Access

#### HOSPITALS, HOMES FOR THE AGED, AND OTHER INSTITUTIONS

**54.**—(1) Where in an electoral district there is situate a hospital or other institution for the reception, treatment or vocational training of persons who have served or are serving in the Canadian Forces or the armed forces of any member of the Commonwealth, or who are blind or deaf, a Workmen's Compensation hospital, a home for the aged, a nursing home or other institution of twenty beds or more, in which chronically ill or infirm persons reside, a polling place shall be provided in such institution or upon the premises, and, for the purpose of polling, the institution shall be deemed to be a polling place and every person resident in the institution who is entered on the polling list shall vote at such polling place. Polling places in hospitals, etc.

(2) Where a patient of such a hospital or other institution is bed-ridden or is unable to walk, it is lawful for the deputy returning officer and poll clerk with the candidates or their Incapacitated patients

scrutineers to attend upon such person for the purpose of receiving his ballot, but no candidate or scrutineer shall be present where the ballot of any such voter is marked under section 84. R.S.O. 1960, c. 118, s. 47, *amended*.

#### VOTING COMPARTMENTS

Compartments for voters to mark ballots

**55.** Every polling place shall be furnished with compartments in which voters may mark their ballots without other persons being able to see how they are marked, and it is the duty of the returning officer and the deputy returning officer respectively to ensure that a sufficient number of compartments is provided at each polling place. R.S.O. 1960, c. 118, s. 48.

#### PROCEEDINGS PRELIMINARY TO THE POLL

Appointment of D.R.O. and poll clerk

**56.—(1)** The returning officer shall appoint in writing a deputy returning officer and a poll clerk for every polling place.

How to be selected

(2) The returning officer, as far as possible, shall select and appoint the deputy returning officer and poll clerk so that they represent two different political interests, as provided in subsection 3.

Nomination of D.R.O. and poll clerk

(3) Subject to subsection 4, the returning officer shall appoint a deputy returning officer from a list of names provided to him by the person who apparently will be the candidate at the election of the political interest represented by the Government of the day and shall appoint a poll clerk from a list of names provided to him by the person who apparently will be the candidate at the election of a different political interest, the candidate for which, at the next preceding provincial election, received the highest number of votes or the next highest number of votes, as the case may be.

Insufficient nomination

(4) If seventy-two hours before the opening of the polls the returning officer has received an insufficient number of names to provide a deputy returning officer and a poll clerk representing two different political interests for each polling place, he shall make such additional appointments as are necessary.

Oath of office

(5) Every deputy returning officer and poll clerk, before acting, shall take and subscribe the prescribed oath.

Qualification

(6) No person shall be appointed a deputy returning officer or poll clerk who is not qualified to vote at the election.

Duties of poll clerk

(7) The poll clerk shall assist the deputy returning officer in the performance of the duties of his office and shall obey his orders.

(8) In case of the death, illness, absence, refusal or neglect to act, or in case from any cause the deputy returning officer becomes unable to perform his duties, until another deputy returning officer is appointed, the poll clerk shall act as deputy returning officer and perform all the duties and is subject to all the obligations of that office, without taking the oath of a deputy returning officer. <sup>Death or absence of D.R.O.</sup>

(9) The appointment and oath of the deputy returning officer shall be endorsed upon or attached to the poll book. <sup>Idem</sup>

(10) The returning officer shall deliver to each deputy returning officer, at least forty-eight hours before the polling day, the polling list, a blank poll book and such other materials as are provided by the Chief Election Officer. R.S.O. 1960, c. 118, ss. 56, 57, 59, 62, 67 (1); R.S.O. 1960, c. 420, ss. 59, 60, *amended*. <sup>Supplies to D.R.O.</sup>

#### WHERE VOTERS TO VOTE

**57.** If the name of a person entitled to vote is entered on the polling list for more than one polling subdivision, he shall vote only at one polling place. R.S.O. 1960, c. 118, s. 73 (1), *amended*. <sup>Voter to vote in one subdivision only</sup>

#### CERTIFICATES OF OUTSIDE VOTERS

**58.—**(1) The returning officer, on the personal or written request of a person entitled to vote who has been appointed a deputy returning officer or poll clerk or scrutineer of any of the candidates at a polling place other than the one at which he is entitled to vote, shall give him a prescribed certificate that he is entitled to vote at the polling place at which he is stationed during the polling day, so long as that polling place is within the electoral district in which his name appears on the polling list, and the certificate shall bear the date upon which it is signed by the returning officer. <sup>D.R.O., poll clerk and agents may vote at polling places where they are employed</sup>

(2) The returning officer shall not give such a certificate until he has ascertained by reference to the polling list that the applicant is entitled to vote, and after giving the certificate he shall forthwith give notice in writing thereof to the deputy returning officer for the polling place at which the applicant appears by the polling list to be entitled to vote, and the person to whom the certificate has been given is not thereafter entitled to vote at such polling place. <sup>When certificate for that purpose may be given</sup>

(3) The returning officer shall not give such a certificate unless requested to do so at least forty-eight hours before polling day. <sup>Time of request</sup>



Polling  
place to be  
designated

(4) The certificate shall designate the polling place at which the person is to be permitted to vote.

List of  
persons  
obtaining  
or refused  
certificates

(5) The returning officer shall keep a list in which he shall enter before he delivers a certificate under this section,

- (a) the name and residence of the person to whom he gives the certificate;
- (b) the polling place at which the person is authorized to vote under the certificate;
- (c) the polling place at which the person appears by the polling list to be entitled to vote;
- (d) whether the certificate is granted to him as deputy returning officer, poll clerk or scrutineer, and, if as scrutineer, the name of the candidate for whom he is scrutineer; and
- (e) if a certificate is refused, the name of the person applying for the certificate with the grounds of refusal, and, if the person is applying as scrutineer of a candidate, the name of the candidate,

and the list shall be open to inspection by any candidate, official agent, scrutineer or voter. R.S.O. 1960, c. 118, s. 74 (1-6), *amended*.

Production  
of certificate

**59.**—(1) A person who produces a certificate given to him under section 58, is entitled to vote at the polling place designated therein, but the certificate does not entitle him to vote there unless he has been actually engaged there as a deputy returning officer, poll clerk or scrutineer during polling day.

Person  
receiving a  
certificate  
to take oath  
of  
qualification  
before  
voting

(2) A person who receives a certificate, whether a deputy returning officer, poll clerk, or scrutineer shall not vote until he has taken one or other of the prescribed oaths of qualification.

Before  
whom oath  
to be taken

(3) The oath shall be administered to a deputy returning officer by the poll clerk or, in his absence by the scrutineer of a candidate authorized to be present, and to a poll clerk or scrutineer by the deputy returning officer.

Entry on  
list of  
persons  
voting under  
authority of  
a certificate

(4) The deputy returning officer shall enter or cause to be entered in the column for remarks in the poll book opposite the name and residence of the person voting under the authority of a certificate, the words "Voted under Certificate".



(5) A person voting under the authority of a certificate shall deliver it to the deputy returning officer before receiving his ballot. Certificate to be delivered by person voting

(6) The deputy returning officer shall enclose all such certificates in one envelope. R.S.O. 1960, c. 118, s. 75, *amended*. Preservation

## PART V

### THE POLL

#### VOTING BY BALLOT

**60.** The votes shall be given by ballot. R.S.O. 1960, c. 118, s. 79. Voting to be by ballot

#### PRESERVATION OF THE PEACE

**61.** A returning officer or a deputy returning officer may require the assistance of justices of the peace, constables and other persons to aid him in maintaining peace and order at the election and may swear in as many constables as he deems necessary. R.S.O. 1960, c. 118, s. 144. Assistance by justices and constables

#### SECRECY OF PROCEEDINGS

**62.** In addition to the deputy returning officer, the poll clerk, the constable or constables, the candidates and their official agents and not more than one scrutineer for each candidate at any one time shall be permitted to remain in the polling place during the time the poll remains open and at the counting of the votes. R.S.O. 1960, c. 118, s. 100, *amended*. Who may be in polling places

**63.** No person shall communicate any information obtained at a polling place as to the candidate for whom a voter at the polling place is about to vote or has voted. R.S.O. 1960, c. 118, s. 147 (3). Communicating information as to how a voter is voting

**64.** No person shall interfere or attempt to interfere with a voter when the voter is marking his ballot, or attempt to obtain at the polling place information as to the candidate for whom a voter is about to vote or has voted. R.S.O. 1960, c. 118, s. 147 (2). Interference with voters

**65.** Subject to section 84, while a voter is in a compartment for the purpose of marking his ballot, no other person shall be allowed to enter the compartment or to be in a position from which he can see for whom the voter marks his ballot. R.S.O. 1960, c. 118, s. 95, *amended*. Exclusion from balloting compartment

Inducing  
voter to  
display  
ballot after  
marking

**66.** No person shall, directly or indirectly, induce or attempt to induce a voter to show his ballot after he has marked it so as to make known to any person the name of the candidate for whom he has voted. R.S.O. 1960, c. 118, s. 148.

Voter not  
to display  
marked  
ballot

**67.** Subject to section 84, a voter shall not show his ballot, when marked, to any person so as to allow the name of the candidate for whom he has voted to be known. R.S.O. 1960, c. 118, s. 149.

Oath of  
secrecy

**68.** Every returning officer and every deputy returning officer, clerk, constable, official agent, scrutineer and other person authorized to attend at a polling place, or at the counting of the votes, shall before entering on his duties take the prescribed oath of secrecy. R.S.O. 1960, c. 118, s. 150, *amended*.

No one  
compellable  
to disclose  
his vote

**69.** A person who has voted shall not in any legal proceeding be compelled to state for whom he voted. R.S.O. 1960, c. 118, s. 152, *amended*.

#### ADVANCE POLLS

Advance  
polls

**70.—(1)** The Saturday and Monday immediately preceding polling day shall be days on which polls shall be held for the purpose of receiving votes of voters who expect to be unable to vote on polling day in the polling subdivisions for which their names appear on the polling lists.

Time of  
poll

**(2)** The advance polls shall be open from 11 a.m. to 8 p.m. on each of the two days.

Fixing the  
polling  
places

**(3)** The returning officer shall provide as many polling places as are approved by the Chief Election Officer, fix their location and appoint a deputy returning officer and poll clerk for each polling place. R.S.O. 1960, c. 118, s. 77 (1-3), *amended*.

Accessibility  
to wheel  
chairs

**(4)** The returning officer, in fixing the location of the polling places, shall select, so far as is reasonably possible, public places or premises that afford access to wheel chairs. *New*.

Notice of  
polls

**(5)** Notice of the times and places at which advance polls will be opened shall be given by the returning officer, before the days for holding the poll, by posting up notices in the prescribed form at each of the polling places so appointed and in conspicuous places in the electoral district and by advertisement in a newspaper having general circulation in the electoral district.

(6) Every person offering himself as a voter at the polling place shall be required by the deputy returning officer before being allowed to vote to make the prescribed declaration which shall be kept by the deputy returning officer with the other records of the poll. Declaration of voter

(7) Forthwith after the close of the poll each day, the deputy returning officer shall make up and deliver or mail to the returning officer a list of the names of all persons who have voted showing in each case the number of the polling sub-division in which the voter is entered on the polling list, and the returning officer shall furnish every candidate with a copy of such list. List of persons voting

(8) Upon receiving the list mentioned in subsection 7, the returning officer shall make an entry in the polling list to be supplied to each deputy returning officer on polling day opposite the name of each voter whose name appears on such list and whose vote has been received at an advance poll, showing that such voter has polled his vote. Noting other deputy returning officer's lists

(9) On the general polling day, the deputy returning officer shall, in the presence of such candidates, official agents and scrutineers as are present at the hour fixed for the closing of the poll, open the ballot boxes, count the votes and perform all other duties required of deputy returning officers by this Act. R.S.O. 1960, c. 118, s. 77 (4, 5, 9, 10, 11), *amended*. Close of poll

#### TIME OF GENERAL POLL

**71.**—(1) Subject to subsection 2, the polls at every election to the Assembly shall open at 8 a.m. and remain open until 7 p.m. of the same day. Hours of polling generally

(2) Where the Chief Election Officer considers it desirable for the convenience of the voters that the polls should be opened in any electoral district at an earlier hour than 8 a.m., the Chief Election Officer may direct the polls to be opened in such electoral district at such time earlier than 8 a.m., but not earlier than 6 a.m., as he considers expedient. R.S.O. 1960, c. 118, s. 76, *amended*. When C.E.O. may provide for earlier opening

#### PROCEDURE AT POLL

**72.**—(1) The deputy returning officer shall attend at the polling place at least fifteen minutes before the hour fixed for opening the poll. Attendance of D.R.O.

(2) During such fifteen minutes and before the opening of the poll, the scrutineers who are entitled to be present in the polling place during polling hours are entitled to have the Counting ballots before opening of poll

ballots intended for use thereat counted in their presence and to inspect the ballots and all other papers, forms and documents relating to the poll. R.S.O. 1960, c. 118, s. 80, *amended*.

Deputy to  
show box  
empty, and  
lock and  
seal it

**73.** The deputy returning officer, before opening the poll, shall show the ballot box to such persons as are present in the polling place so that they may see that it is empty and he shall then lock the box and place a seal as prescribed by the Chief Election Officer upon it in such manner as to prevent its being opened without breaking the seal, and he shall then place and keep the box on a desk, counter or table or otherwise so that it is raised above the floor in full view of all present, and shall keep the box so locked and sealed. R.S.O. 1960, c. 118, s. 81, *amended*.

One voter  
only for  
each com-  
partment

**74.** Each voter upon entering the room where the poll is held shall declare his name and place of residence, which particulars shall be entered in the poll book by the poll clerk with a consecutive number being prefixed to the name, and not more than one voter shall enter a voting compartment at one time. R.S.O. 1960, c. 118, s. 82, *amended*.

Persons on  
polling list  
to be  
allowed to  
vote on  
taking oath  
if required

**75.** Subject to sections 59 and 78, the deputy returning officer shall not receive the vote of any person whose name is not entered on the polling list, but shall receive the vote of every person whose name is entered thereon if such person where required by a candidate or scrutineer or by the deputy returning officer, takes the oath of qualification and the oath of allegiance or whichever is required to be taken. R.S.O. 1960, c. 118, s. 83, *amended*.

When  
D.R.O. to  
swear voter

**76.** If a deputy returning officer has reason to believe that a person offering to vote is not a qualified voter or has already voted, or is attempting to vote under a false name or designation or is personating or representing himself falsely as being upon the polling list, the deputy returning officer shall administer the prescribed oath to the voter, whether or not he has been requested to do so. R.S.O. 1960, c. 118, s. 86 (1).

Voters  
refusing to  
be sworn

**77.** A person who has refused to take the oath when required so to do shall not receive a ballot or vote. R.S.O. 1960, c. 118, s. 93 (1), *amended*.

Where  
voter's  
name  
omitted in  
territory  
without  
municipal  
organization

**78.—(1)** In territory without municipal organization, any qualified voter whose name has been omitted in error from the polling list may apply to the deputy returning officer for the polling subdivision in which he resides to have his name added to the list, and his name shall be added to the list,



- (a) if he takes the prescribed oath as to his omission from the list and his eligibility to vote; and
- (b) if he is accompanied by a voter who is resident in the same polling subdivision and whose name is on the polling list and who takes the prescribed oath that,
  - (i) he knows the person whose name has been omitted, and
  - (ii) he believes such person to be duly qualified to be entered on the polling list to vote at the election.

(2) The deputy returning officer, after administering the prescribed oaths, shall cause the applicant's name to be added to the polling list with the word "Sworn" written thereafter. Name to be entered on list

(3) The applicant, upon taking the oath and being vouched for, is entitled to vote. R.S.O. 1960, c. 118, s. 84, *amended*. Right to vote

(4) This section does not apply to an advance poll. *New*. Application to advance poll

**79.** Every person who is entitled to vote shall receive from the deputy returning officer a ballot on the back of which the deputy returning officer has previously put his initials, so placed as indicated thereon that when the ballot is folded they can be seen without opening it. R.S.O. 1960, c. 118, s. 87, *amended*. D.R.O. to put initials on back of ballot

**80.** The deputy returning officer shall, upon the request of the voter, instruct him how to mark and fold his ballot, but without inquiring or seeing for whom he intends to vote, except in the cases provided for by section 84. R.S.O. 1960, c. 118, s. 88. Instructions to voter

**81.** The voter on receiving his ballot shall forthwith proceed into one of the compartments of the polling place and there mark his ballot with a cross or other mark with a pen or pencil within the white circle following the name of the candidate for whom he intends to vote, and shall then fold the ballot so that the initials on the back of it can be seen without opening it, and hand it to the deputy returning officer who shall, without unfolding it, ascertain by examining his initials that it is the same ballot that he gave to the voter, and shall then, in full view of all present, including the voter, place the ballot in the ballot box. R.S.O. 1960, c. 118, s. 91, *amended*. Mode of marking, folding and depositing ballot

Entries to  
be made in  
poll book as  
to voters

**82.** The poll clerk shall enter in the poll book opposite the name of each voter voting the word "Voted" as soon as the ballot has been deposited in the ballot box, and shall enter in the same book the word "Sworn" or "Affirmed" opposite the name of each voter to whom the oath has been administered, and the words "Refused to be Sworn" or "Refused to Affirm" opposite the name of each voter who has refused to take an oath when he has been required so to do. R.S.O. 1960, c. 118, s. 92.

Voters to  
leave as  
soon as  
possible

**83.** A voter shall vote without undue delay and shall leave the polling place as soon as his ballot has been placed in the ballot box. R.S.O. 1960, c. 118, s. 94.

Voter in-  
capacitated  
by blindness,  
etc.

**84.**—(1) On the application of any voter who is unable to read or is incapacitated by blindness or other physical cause from voting in accordance with the other provisions of this Act, the deputy returning officer shall require the voter making the application to take an oath of his incapacity to vote without assistance, and shall thereafter assist the voter by marking his ballot in the manner directed by the voter in the presence of the poll clerk and of no other person, and place the ballot in the ballot box.

Blind voter's  
ballot  
marked by  
friend

(2) The deputy returning officer shall either deal with a blind voter in the manner provided in subsection 1 or, at the request of any blind voter who has taken the prescribed oath and is accompanied by a friend, shall permit the friend to accompany the blind voter into the voting compartment and mark the voter's ballot for him.

Oath of  
friend

(3) Any friend who is permitted to mark the ballot of a blind voter under subsection 2 shall first be required to take an oath that he will keep secret the name of the candidate for whom the ballot of the blind voter is marked by him.

May act as  
friend once  
only

(4) No person shall be allowed to act as the friend of more than one blind voter at any polling place other than a polling place established under section 54.

Entry in  
poll book

(5) The deputy returning officer shall enter in the column for remarks in the poll book opposite the voter's name the reason why the ballot was marked by him or by a friend of the voter. R.S.O. 1960, c. 118, s. 89, *amended*.

Voters who  
cannot  
understand  
English

**85.** Where a voter does not understand the English language, an interpreter may be sworn in the prescribed form to translate the necessary oaths as well as any lawful questions necessarily put to the voter and his answers, but in

the event of inability to secure an interpreter, the voter shall, for the time being, be refused a ballot. R.S.O. 1960, c. 118, s. 90, *amended*.

**86.** A person who has placed or caused to be placed his ballot in the ballot box, or has delivered it to the deputy returning officer or poll clerk for the purpose of having it placed in the ballot box shall be deemed to have voted. When person deemed to have voted  
R.S.O. 1960, c. 118, s. 99, *amended*.

**87.** A person who has received a ballot shall not take it out of the polling place, and a person who receives a ballot and leaves the polling place without delivering it to the deputy returning officer, or returns his ballot declining to vote, forfeits his right to vote, and the deputy returning officer shall make an entry in the poll book in the column for remarks to the effect that the person received a ballot but took it out of the polling place or returned it declining to vote, as the case may be, and in the latter case the deputy returning officer shall immediately write the word "Declined" upon the ballot and preserve it to be returned to the returning officer. Voter not to take his ballot from polling place, etc.  
R.S.O. 1960, c. 118, s. 96.

**88.** A voter who has inadvertently dealt with his ballot in such a manner that it cannot be conveniently used, upon returning it to the deputy returning officer, is entitled to obtain another ballot, and the deputy returning officer shall immediately write the word "Cancelled" upon the first-mentioned ballot and preserve it to be returned to the returning officer. Where ballot accidentally spoiled  
R.S.O. 1960, c. 118, s. 98.

**89.—(1)** If a person representing himself to be a voter applies for a ballot after another person has voted as such voter, he is entitled to receive a ballot and to vote after taking the prescribed oath and otherwise establishing his identity to the satisfaction of the deputy returning officer. Voter who alleges he has been personated

**(2)** The name of the voter shall be entered in the poll book and a note shall be made of his having voted on a second ballot and of the fact of the oath having been taken and of any objections made on behalf of any, and of which, of the candidates. Name of voter, etc., to be entered in poll book  
R.S.O. 1960, c. 118, s. 97.

#### TIME FOR VOTING

**90.—(1)** Where, by reason of the hours of his employment, an employee who is a qualified voter will not have three consecutive hours to vote while the polls are open on a polling day at an election, his employer shall, at the convenience of the employer, allow the employee such time for voting as is necessary to provide the three consecutive hours. Employees to have three consecutive hours for voting

Deduction  
from pay  
prohibited

(2) No employer shall make any deduction from the pay of any such employee or exact from him any penalty by reason of absence from his work during the time allowed by the employer for voting. R.S.O. 1960, c. 118, s. 10 (1, 2).

#### ELECTION INTERRUPTED

When  
election or  
polling  
is not  
commenced  
or is  
interrupted

**91.** If by reason of riot or other emergency a nomination meeting or the voting at a polling place is not commenced on the proper day or is interrupted after being commenced and before the lawful closing thereof, the returning officer or deputy returning officer, as the case may be, shall hold or resume the election or polling on the following day at 1 p.m. in the case of a nomination meeting, and at 8 a.m. in the case of a polling, and continue the same from day to day, if necessary, until a fair opportunity for nominating candidates has been given or, in the case of polling, until the poll has been opened without interruption and with free access to voters for eleven hours in all. R.S.O. 1960, c. 118, s. 7.

#### EFFECT OF IRREGULARITIES

Irregularities  
not affecting  
result

**92.** No election shall be declared invalid,

- (a) by reason of any irregularity on the part of the returning officer or in any of the proceedings preliminary to the poll;
- (b) by reason of a failure to hold a poll at any place appointed for holding a poll;
- (c) by reason of non-compliance with the provisions of this Act as to the taking of the poll, as to the counting of the votes or as to limitations of time; or
- (d) by reason of any mistake in the use of the prescribed forms,

if it appears to the tribunal having cognizance of the matter that the election was conducted in accordance with the principles of this Act and that the irregularity, failure, non-compliance or mistake did not affect the result of the election. R.S.O. 1960, c. 118, s. 6 (1).

#### PROCEEDINGS AFTER CLOSE OF POLL

Duties of  
deputy  
returning  
officer after  
close of  
poll

**93.** Immediately after the close of the poll, the deputy returning officer shall place all the cancelled and declined ballots in separate envelopes and seal them up, and shall then count the number of voters whose names appear by the



poll book to have voted and make an entry thereof on the line immediately below the name of the voter who voted last, thus: "The number of voters who voted at this election in this polling place is (stating the number)", and he shall sign his name thereto; then, in the presence and in full view of the persons entitled to be present, he shall open the ballot box and proceed to count the number of votes for each candidate, giving full opportunity to those present to examine each ballot. R.S.O. 1960, c. 118, s. 102.

**94.**—(1) The deputy returning officer shall reject all ballots, herein called "rejected ballots", What ballots to be rejected in counting votes

- (a) that have not been supplied by him; or
- (b) by which votes have been given for more than one candidate; or
- (c) on which more than one mark appears; or
- (d) upon which there is any writing or mark by which the voter can be identified,

but no word, letter or mark written or made or omitted to be written or made by the deputy returning officer on a ballot warrants its rejection. R.S.O. 1960, c. 118, s. 103.

(2) The deputy returning officer shall make a note of every objection taken to a ballot by a candidate or his scrutineer, Objections to be noted, and shall decide the objection subject to review on recount or on petition questioning the election or return.

(3) Each objection shall be numbered and a corresponding number placed on the back of the ballot and initialled by the deputy returning officer. numbered and initialled R.S.O. 1960, c. 118, s. 104, *amended*.

**95.**—(1) All the ballots not rejected by the deputy returning officer shall be counted and all the ballots indicating the votes given for each candidate respectively shall be put into separate envelopes and an account shall be kept of the number of ballots cast for each candidate and of the number of rejected and cancelled ballots. How ballots to be counted

(2) All rejected and unused ballots shall be put into separate envelopes, which shall be endorsed so as to indicate their contents and sealed by the deputy returning officer, and any agent present may write his signature across the flap of the envelope and may also affix his seal. Rejected and unused ballots R.S.O. 1960, c. 118, s. 105, *amended*.

Statement  
of result  
to be made  
by D.R.O.

**96.**—(1) The deputy returning officer shall make out a prescribed statement in triplicate, one part to remain attached to the poll book, the second part to be retained by him, and the third part to be enclosed by him in a special envelope supplied for the purpose, which he shall seal and deposit in the ballot box.

Signatures  
to state-  
ment

(2) The statement shall be signed forthwith by the deputy returning officer and poll clerk and such of the candidates or their scrutineers as may be present who desire to sign it.

Certificate  
of result  
of poll

(3) The deputy returning officer shall then deliver to each of the candidates or their scrutineers a certificate in the prescribed form of the number of ballots cast for each candidate and of the number of rejected ballots. R.S.O. 1960, c. 118, s. 106, *amended*.

Oath of  
poll clerk

**97.** The poll clerk, immediately after the completion of the counting of the votes, shall take and subscribe the prescribed oath. R.S.O. 1960, c. 118, s. 107, *amended*.

Poll book  
envelopes,  
etc., to be  
placed in  
large  
envelope in  
ballot box

**98.** The poll book, polling list, envelopes containing the ballots and all other documents that served at the election shall then be placed in the large envelope supplied for the purpose, which shall then be sealed and placed in the ballot box. R.S.O. 1960, c. 118, s. 108.

Ballot box  
to be  
delivered  
to R.O.

**99.**—(1) The deputy returning officer shall then lock and seal the ballot box and forthwith deliver it personally to the returning officer, and, if he is unable to do so owing to illness or other cause, he shall deliver it to the poll clerk or, where the poll clerk is unable to act, to some person chosen by the deputy returning officer for the purpose of delivering it to the returning officer, and shall thereon, or on a ticket attached thereto, write the name of the person to whom the box was delivered, and shall take a receipt therefor, and the poll clerk or person so chosen shall forthwith personally deliver the ballot box to the returning officer and shall take before him the prescribed oath.

Right of  
candidates,  
etc., to be  
present

(2) The candidates, their official agents or scrutineers are entitled to be present when the ballot box is delivered pursuant to subsection 1.

Ballot box  
may be  
forwarded  
by registered  
mail

(3) In lieu of proceeding under subsection 1, after locking and sealing the ballot box, the deputy returning officer may forward it by registered mail to the returning officer.

Oath of  
D.R.O.

(4) As soon as the deputy returning officer has complied with subsection 1 or 3, he shall take and subscribe the prescribed oath and shall personally deliver or send it by registered mail to the returning officer. R.S.O. 1960, c. 118, s. 109.

## PART VI

## AFTER THE POLL

RECEIPT OF BALLOT BOXES BY RETURNING  
OFFICER AND HIS OFFICIAL COUNT

**100.** When the returning officer receives a ballot box, he shall take every precaution for its safekeeping and for preventing any person other than himself and the election clerk from having access to it, and, immediately on the receipt of a ballot box, he shall seal it with the seal as prescribed by the Chief Election Officer in such a way that it cannot be opened without the seal being broken and without effacing or covering the seals affixed to it. R.S.O. 1960, c. 118, s. 110, *amended*. Duty of R.O. on receipt of boxes

**101.** The returning officer, at the place, day and hour appointed by his proclamation and after having received all the ballot boxes, shall open the ballot boxes, the large envelopes containing the poll books and the envelopes containing the statements of the poll, but shall not open any of the other sealed envelopes, and in the presence of the election clerk and of the candidates or their official agents and scrutineers, if present, shall add up the votes given for each candidate from the statements of the poll contained in the ballot boxes and shall forthwith declare to be elected the candidate having the largest number of votes. R.S.O. 1960, c. 118, s. 111. Count by R.O. and declaration of result

**102.** If, on the addition of the votes by the returning officer, an equal number of votes is found to have been cast for two or more candidates and an additional vote would entitle one of them to be declared elected, the returning officer shall give the additional or casting vote. R.S.O. 1960, c. 118, s. 112. Casting vote

PROCEEDINGS IN CASE OF NON-RETURN  
OF BALLOT BOXES

**103.** If all the ballot boxes are not returned on the day fixed for adding up the votes, the returning officer shall adjourn the proceedings to a subsequent day, which shall be not more than seven days later than the day originally fixed. R.S.O. 1960, c. 118, s. 113. Adjournment of proceedings where ballot boxes not delivered

**104.** If a deputy returning officer has not enclosed in the ballot box the statement of the ballots counted by him as required by this Act, or if for any other cause the returning officer cannot, at the day and hour appointed by him for adding up the votes, ascertain the number of votes given for each candidate, he may adjourn to a future day and hour the Where default made by D.R.O. in returning documents



adding up of the votes, and so on from time to time, such adjournment or adjournments not in the aggregate to exceed fourteen days. R.S.O. 1960, c. 118, s. 114.

Disappearance of  
of R.O.  
ballot boxes

**105.** If any of the ballot boxes have been destroyed or lost or, for any other reason, are not forthcoming by the time fixed for adding up the votes, the returning officer shall ascertain the cause and shall procure from each deputy returning officer whose ballot box is missing, or from any other person having them, the statements and certificates of the number of votes given for each candidate, or copies of them, all to be verified by oath. R.S.O. 1960, c. 118, s. 115.

Procedure  
of R.O.  
where lists,  
statements,  
etc., cannot  
be found

**106.** If the statements and certificates, or any of them, or copies of them, cannot be procured, the returning officer shall ascertain, by such evidence as he is able to obtain, the total number of votes given for each candidate at the several polling places, and may summon any deputy returning officer, poll clerk or other person to appear before him, at a time and place to be named by him, with all necessary papers and documents, and the returning officer shall notify the candidates of the intended proceedings and may examine on oath such deputy returning officer, poll clerk or other person respecting the matter in question. R.S.O. 1960, c. 118, s. 116.

When  
D.R.O. has  
neglected  
to deliver  
statement  
of result

**107.** In case of an adjournment by reason of any deputy returning officer not having placed in the ballot box a statement of the ballots counted by him, the returning officer, in the meantime, shall use all reasonable efforts to ascertain the number of votes given for each candidate at the polling place of such deputy returning officer and has the powers conferred by section 106. R.S.O. 1960, c. 118, s. 117.

Special  
report by  
R.O.

**108.** The returning officer shall return the candidate having the largest number of votes, and shall specify in a report to be sent with the return the circumstances accompanying the disappearance of the ballot boxes, or the want of any statement, and the mode by which he ascertained the number of votes given for each candidate. R.S.O. 1960, c. 118, s. 118.

#### RECOUNT OR FINAL ADDITION BY COUNTY JUDGE

Interpre-  
tation

**109.**—(1) In this section and in sections 110 to 121, “judge” means the judge of the county or district court, and, where there are two or more judges, the senior judge or, in the case of the illness or absence of the senior judge or where the senior judge requests him to act, a junior judge.

Where  
recount may  
be had

(2) If, upon the application of a candidate or a voter made within four days after the day on which the returning officer



added the votes for the purpose of declaring a candidate elected, it is made to appear by affidavit to the judge of the court of the county or district in which the electoral district or any part of it is situate,

- (a) that a deputy returning officer has in counting the votes, improperly counted any ballot, improperly rejected any ballot or made an incorrect statement of the number of ballots cast for any candidate; or
- (b) that the returning officer has improperly added up the votes,

and, if the applicant deposits within that time with the clerk of the county or district court the sum of \$100 in legal tender, money order or a cheque drawn upon and accepted by a chartered bank or trust company doing business in Ontario as security for the costs in connection with the recount or final addition of the candidate appearing by the addition to be elected, the judge may appoint a time and place to recount or finally add up the votes cast at the election.

(3) Where the electoral district comprises parts of two or more counties or districts, the application shall be made to the judge of the court of the county or district having the larger or largest population according to the last federal census. R.S.O. 1960, c. 118, s. 119, *amended*. What judge to hold recount when district in two or more counties

(4) Before an application is made to the judge under subsection 2, the applicant shall give notice in writing of the application to the candidates or the other candidates, as the case may be, or their official agents, to the returning officer and to the election clerk. Notice of application

(5) A notice under subsection 4 shall be given by serving it personally on the person to whom it is to be given or by sending it by registered mail addressed to his place of residence. Idem

**110.** At least two days notice in writing of the time and place appointed for the recount or final addition shall be given by the applicant to the candidates, the returning officer and the election clerk, and the judge may, at the time of the application or afterwards, direct that service of the notice upon the candidates, the returning officer and the election clerk may be substitutional or be made by mail or in such other manner as he considers proper. R.S.O. 1960, c. 118, s. 120. Notice of time and place of recount

R.O. to  
withhold  
return

**111.** After the receipt of the notice, the returning officer shall delay making his return to the Chief Election Officer until he receives a certificate from the judge of the result of the recount or final addition, and, upon receipt of the certificate, he shall make his return. R.S.O. 1960, c. 118, s. 121.

Presence  
of clerk  
of county  
or district

**112.** The judge may require the clerk of the county or district court to be present at the time and place appointed. R.S.O. 1960, c. 118, s. 122.

Summoning  
officers to  
be presented  
with  
documents

**113.**—(1) The returning officer and his election clerk shall attend at the time and place appointed with the envelopes containing the ballots or the original statements of the poll, as the case may be.

Production  
and custody  
of ballot  
papers on  
a recount

(2) The ballots and original statements shall continue in the custody of the returning officer, and he is responsible for them subject to any direction that the judge may give with respect thereto. R.S.O. 1960, c. 118, s. 123.

Who to be  
present at  
recount

**114.** The returning officer and the election clerk shall be present at the recount or final addition, and each candidate is entitled to be present and to be represented by not more than two scrutineers, and, except with the permission of the judge, no other person shall be present. R.S.O. 1960, c. 118, s. 124, *amended*.

Procedure  
by judge

**115.** At the time and place appointed and in the presence of such of the persons mentioned in section 114 as are present, the judge shall make his final addition from the statements contained in the ballot boxes returned by the deputy returning officer, or recount all the votes or ballots returned by the deputy returning officers, as the case may be, and shall, in the latter case, open all the sealed envelopes containing,

- (a) the used ballots that have been counted;
- (b) the rejected ballots;
- (c) the cancelled ballots;
- (d) the declined ballots; and
- (e) the unused ballots. R.S.O. 1960, c. 118, s. 125.

Rules to  
govern  
judge in  
proceedings

**116.** The judge shall, in the case of a recount, proceed according to the rules of the counting of the ballots at the close of the poll by the deputy returning officer and shall verify or correct the statement of the poll. R.S.O. 1960, c. 118, s. 127, *amended*.

**117.**—(1) Upon the completion of the recount, the judge shall seal up all the ballots in their separate envelopes and, upon the completion of his final addition, he shall seal up the original statements in their respective envelopes. Sealing up ballots at close of recount

(2) If either party requests him to do so, the judge shall number on the back the disputed ballots and enclose them in a separate envelope. R.S.O. 1960, c. 118, s. 128. Distinguishing disputed ballots

**118.**—(1) Where a ballot box used at a polling place was not available to the returning officer when he made his decision with respect to the number of votes given for a candidate or where the proper statements or papers were not found in the ballot box, the judge shall, if necessary or required, review the decision of the returning officer. Review of decision of R.O. when ballot box or documents missing

(2) For the purpose of arriving at the facts, the judge has all the powers of the returning officer with regard to the attendance and examination of witnesses or he may act upon the evidence taken by the returning officer. R.S.O. 1960, c. 118, s. 129. Powers of judge

**119.**—(1) The judge shall delay sending his certificate to the returning officer for two days after the completion of the recount or final addition in order to allow for an appeal as provided in section 122. When judge to send in his certificate

(2) If no notice of appeal is given to the judge within two days after the completion of the recount or his final addition, the judge shall certify forthwith the result to the returning officer who shall then declare the candidate having the largest number of votes to be elected. When declaration of result to be given

(3) In the case of an equality of votes, the returning officer shall give the casting vote. R.S.O. 1960, c. 118, s. 130. Casting vote

**120.**—(1) The costs of the recount or final addition are in the discretion of the judge who may order by whom, to whom, including the returning officer and election clerk, and in what manner they shall be paid. Costs

(2) The judge shall tax the costs and shall, as nearly as may be, follow the tariff of costs with respect to proceedings in the Supreme Court. R.S.O. 1960, c. 118, s. 131. Taxing and allowing costs

(3) Where the judge makes no provision as to costs, the costs of the returning officer and election clerk shall be paid by the Province of Ontario at the prescribed rates. *New.* Idem



Deposits,  
disposal of

**121.** Where costs are directed to be paid by the applicant, the moneys deposited as security for costs shall be paid out to the party entitled thereto, so far as necessary, and, if the deposit is insufficient, execution may issue out of the county court upon the judge's order for the balance. R.S.O. 1960, c. 118, s. 132.

#### APPEAL FROM DECISION ON RECOUNT OR FINAL ADDITION

Appeal from  
decision of  
judge

**122.**—(1) Any party may appeal from the decision of the judge who conducted the recount or final addition by giving notice in writing within two days after the completion of the recount or final addition to the opposite party and to the judge of his intention to appeal, and he may by the notice limit the appeal to specified ballots.

Service of  
notice of  
appeal

(2) The notice may be served upon the opposite party personally, or upon the solicitor who acted for him upon the recount or final addition by the judge, personally or at his office, or as a judge of the Supreme Court may direct.

Ballots,  
etc., to be  
forwarded  
to Registrar  
of Supreme  
Court

(3) Where the appeal is limited, the judge who conducted the recount or final addition shall seal up the ballots that are the subject of appeal in a separate packet and shall forward them, together with the notice and a certificate showing his findings as to the ballots in dispute, by registered mail to the Registrar of the Supreme Court, but, if the appeal is not limited, the judge shall forward all the ballots and other papers to the Registrar, and in either case he shall await the result of the appeal before sending his certificate to the returning officer.

Allowing  
copy of  
certificate  
of judge

(4) The judge who conducted the recount or final addition shall, upon request, allow each party to make a copy of the certificate of his findings before it is forwarded to the Registrar.

Appoint-  
ment for  
hearing  
of appeal

(5) On receipt of the ballots and notice, the Registrar shall forthwith obtain an appointment from a judge of the Supreme Court for hearing the appeal and shall notify the parties or their solicitors of the time so appointed.

Procedure  
on hearing  
of appeal;  
certificate  
of result

(6) At the time appointed, the judge of the Supreme Court shall recount the ballots or such of them as are the subject of appeal, or review the final addition, as the case may be, and shall forthwith certify his decision to the judge who conducted the recount or final addition, whose duty it is to conform to the decision and to certify the result without delay to the returning officer.



(7) The judge of the Supreme Court may direct by and to whom, including the returning officer and election clerk, the costs of the appeal shall be paid. R.S.O. 1960, c. 118, s. 133, *amended*. <sup>Costs of appeal</sup>

(8) Where the judge makes no provision as to costs, the costs of the returning officer and election clerk shall be paid by the Province of Ontario at the prescribed rates. *New*. <sup>Idem</sup>

#### ELECTION RETURN

**123.**—(1) Immediately after the sixth day following the final addition by him of the number of votes given for each candidate, unless before that time he receives notice that he is required to attend before a judge for the purpose of a recount or final addition of the votes given at the election, and, where there has been a recount or final addition, immediately after the receipt of the certificate of the result, the returning officer shall send his return to the Chief Election Officer that the candidate having the largest number of votes has been duly elected, and shall forward to each of the candidates a duplicate copy thereof. <sup>When return to be made</sup>

(2) The returning officer shall include with his return to the Chief Election Officer a report of his proceedings, in which he shall make any observations he thinks proper as to the state of the ballot boxes or ballots as received by him. R.S.O. 1960, c. 118, s. 134, *amended*. <sup>Report by R.O.</sup>

**124.**—(1) When the returning officer sends his return he shall send by express or registered mail to the Chief Election Officer, enclosed in a box or other covering, securely locked and sealed with the seal as prescribed by the Chief Election Officer, the writ, the list mentioned in subsection 5 of section 58, all the envelopes containing ballots in his possession, declarations of inability to read or to mark, poll books and all other documents sent to him by the deputy returning officers. <sup>R.O. to transmit to C.E.O. the ballots, etc.</sup>

(2) The returning officer shall endorse on the package a description of its contents, the date of the election to which they relate and the name of the electoral district for which the election was held and shall affix to the outside of the package a label showing distinctly the electoral district to which the contents relate and the date of the election. R.S.O. 1960, c. 118, s. 135 (1, 2), *amended*. <sup>Endorsement thereon</sup>

**125.**—(1) The returning officer shall forthwith take and subscribe the prescribed affidavit after sending his return, and it shall be sent forthwith by him to the Chief Election Officer by registered mail. <sup>Oath of R.O. after transmitting return</sup>

Return of  
election  
documents  
and  
unused  
material

(2) The returning officer shall at the same time or within ten days thereafter transmit to the Chief Election Officer in a box or other covering, secured and sealed with the seal as prescribed by the Chief Election Officer all documents, papers and supplies in his possession, all receipts for ballots, a record of all ballots supplied to him by the Chief Election Officer and a complete record of their disposal, and shall, in a separate package, return all ballots not distributed by him to the deputy returning officers and all other unused material.

Endorse-  
ment  
thereon

(3) The returning officer shall paste upon the box or other covering mentioned in subsection 2 a label "Election Documents" and on the package mentioned in subsection 2 a label "Unused Election Material", the name of the electoral district and the date of the election written or printed thereon. R.S.O. 1960, c. 118, s. 135 (4-6), *amended*.

Application  
to compel  
returning  
officer to  
add up  
votes, make  
return, etc.

**126.**—(1) If a returning officer wilfully delays, neglects or refuses,

- (a) to add up the votes;
- (b) to declare to be elected the candidate having the largest number of votes;
- (c) to give his casting vote where he is by law required to do so; or
- (d) to make the return, as required by this Act, of the candidate having the largest number of votes,

and the person aggrieved or the Chief Election Officer or any voter who voted at the election applies to a judge of the Supreme Court for a mandamus commanding the returning officer to perform the duty that is shown to have been not performed, the notice of motion shall be served upon the returning officer and upon the persons who were candidates at the election.

Application  
of R.S.O.  
1960, c. 197

(2) In other respects, *The Judicature Act* and the rules of court made thereunder apply to such application.

Other rights  
and  
remedies

(3) Nothing in this section affects or impairs any other right or remedy of the person aggrieved or of the Chief Election Officer. R.S.O. 1960, c. 118, s. 136, *amended*.

Notice of  
return in  
Ontario  
Gazette

**127.** The Chief Election Officer, on receiving the return of a member elected to the Assembly, shall give notice of the receipt of the return in the next ordinary issue of *The Ontario Gazette*, the date of such receipt and the name of the candidate elected. R.S.O. 1960, c. 118, s. 137.

## CUSTODY OF ELECTION PAPERS

**128.**—(1) The Chief Election Officer shall retain in his possession the documents transmitted to him by the returning officer under sections 124 and 125 for at least one year, and, if the election is contested, then for one year after the termination of the contestation. How long to be retained and when to be destroyed

(2) The Chief Election Officer shall keep the documents relating to a general election in a room or vault separate from that in which the documents relating to by-elections are kept. How to be kept by C.E.O.

(3) If notice of the presentation of a petition under *The Controverted Elections Act* is received by the Chief Election Officer or if an order is made directing that documents relating to an election are not to be destroyed, he shall affix to the outside of the box or covering containing such documents a label having thereon in large and distinct letters the words "NOT TO BE DESTROYED". R.S.O. 1960, c. 118, s. 138. When documents not to be destroyed R.S.O. 1960, c. 65

## INSPECTION OF DOCUMENTS AND BALLOTS

**129.** All documents forwarded by a returning officer in pursuance of this Act to the Chief Election Officer, other than ballots, shall be open to public inspection at such time and under such conditions and rules as are made by him, and he shall supply copies of or extracts from the documents to any person demanding them on payment of the prescribed fee, and in computing the number of words a figure shall be counted as a word. R.S.O. 1960, c. 118, s. 139, *amended*. Inspection of documents

**130.**—(1) No person shall be allowed to inspect any ballot in the custody of the Chief Election Officer except under an order of a judge of the Supreme Court. Inspection to be under order of judge

(2) The order may be made on the judge being satisfied by affidavit or other evidence on oath that the inspection or production of the ballot is required for the purpose of instituting or maintaining a prosecution for an offence in relation to ballots or for the purpose of a petition questioning an election or return. When order to be granted

(3) The order may be made subject to such conditions as the judge thinks proper. Conditions of order

(4) Subject to the order, the inspection shall take place under the immediate supervision of the Registrar of the Supreme Court, and he shall be present during the inspection, and, so long as the ballots are in the custody of the Registrar Where inspection takes place



and not under inspection, they shall be kept in a secure place under lock and key. R.S.O. 1960, c. 118, s. 140.

Evidence  
as to  
documents,  
ballots, etc.,  
in certain  
cases

**131.** Where an order is made by a judge of the Supreme Court for the production by the Chief Election Officer of any document in his possession relating to an election, the production of it by him, in such manner as is directed by the order, is evidence that the document relates to the election, and any endorsement appearing on any envelope containing ballots so produced is evidence that the contents are what they are stated to be by the endorsement. R.S.O. 1960, c. 118, s. 141.

Inspection of  
documents  
under order  
of Privileges  
and  
Elections  
Committee

**132.** Notwithstanding the provisions of this or any other Act, all documents, including used and unused ballots, relating to an election in the custody of the Chief Election Officer or of any other person may be opened, inspected and examined under such conditions and rules as are made by the Committee on Privileges and Elections of the Assembly for the purpose of inquiring into any matter referred to the Committee by order of the Assembly, and, upon any such proceeding before the Committee, any such document may be filed as an exhibit, and any person summoned to attend and give evidence before the Committee upon such inquiry may be examined or cross-examined in relation thereto. R.S.O. 1960, c. 118, s. 142 (1).

## PART VII

### OFFENCES, PENALTIES AND ENFORCEMENT

Voting  
when not  
qualified  
or more  
than once

**133.** Every person who,

- (a) not being qualified to vote, votes; or
- (b) being qualified to vote, votes more than once at an election,

is guilty of an offence and of a corrupt practice, and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 163, *amended*.

Offences  
for improper  
voting by  
proxy

**134.** Every person,

- (a) who, having appointed a voting proxy to vote at an election, attempts to vote at the election otherwise than by means of such voting proxy while the voting proxy is in force; or
- (b) who, having been appointed a voting proxy at an election, votes or attempts to vote at the election



under the authority of the proxy when he knows or has reasonable grounds for supposing that his appointment has been cancelled or that the voter who made the appointment is dead or is no longer entitled to vote,

is guilty of an offence and of a corrupt practice and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 78 (10), *amended*.

**135.**—(1) Every deputy returning officer or poll clerk who wilfully miscounts the ballots or otherwise makes up a false statement of the poll is guilty of an offence and of a corrupt practice and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 181, *amended*. Wilful  
miscount  
of ballots

(2) Every returning officer, deputy returning officer or poll clerk who refuses or neglects to perform any of the duties imposed upon him by this Act, is guilty of an offence and, on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 180 (2), *amended*. Neglect of  
duties

**136.** Every returning officer, deputy returning officer or other person whose duty it is to deliver poll books or who has the custody of a certified list of voters or of a polling list or poll book, who wilfully makes any alteration or insertion in or omission from or in any way wilfully falsifies such list of voters, polling list or poll book is guilty of an offence and of a corrupt practice and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 177, *amended*. Wilful  
alteration  
of lists  
or poll  
book

**137.** Every person who,

- (a) alters, defaces or destroys a ballot or the initials of the deputy returning officer thereon;
- (b) without authority, supplies a ballot to any person;
- (c) places in a ballot box a paper other than the ballot that he is authorized by law to place therein;
- (d) delivers to the deputy returning officer to be placed in the ballot box any other paper than the ballot given to him by the deputy returning officer;
- (e) takes a ballot out of the polling place;

Offences  
relating to  
ballot  
papers

- (f) without authority, destroys, takes, opens or otherwise interferes with a ballot box or books or packet of ballots or a ballot in use or used for the purpose of an election;
- (g) being a deputy returning officer, knowingly puts his initials on the back of any paper purporting to be or capable of being used as a ballot at an election;
- (h) not being a person authorized by the Chief Election Officer, prints any ballot or what purports to be or is capable of being used as a ballot at an election;
- (i) being authorized by the Chief Election Officer to print the ballots for an election, prints more ballots than he is authorized to print; or
- (j) attempts to commit any offence mentioned in this section,

is guilty of an offence and of a corrupt practice and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 178, *amended*.

Wilful  
destruction  
of documents  
relating to  
elections

**138.**—(1) Every person who wilfully destroys, injures or obliterates, or causes to be destroyed, injured or obliterated, a writ of election, return to a writ of election, poll book, list of voters, polling list, certificate or affidavit, or other document or paper made, prepared or drawn according to or for the purpose of meeting the requirements of this Act, or any of them, is guilty of an offence and of a corrupt practice and on summary conviction is liable to a fine of not more than \$1,000.

Counselling  
destruction  
of  
documents

(2) Every person who aids, abets, counsels or procures the commission of a contravention of subsection 1 is guilty of an offence and of a corrupt practice and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 179, *amended*.

False  
information  
to author-  
ized persons

**139.** Any person who, knowingly furnishes false or misleading information to any person who by this Act is authorized to obtain information is guilty of an offence and on summary conviction is liable to a fine of not more than \$1,000. *New*.

Penalty for  
default in  
delivering  
statement

**140.**—(1) Every official agent or candidate who makes default in delivering the statements required by Part VIII to the returning officer is guilty of an offence and on summary conviction is liable to a fine of not more than \$1,000.

(2) Every official agent or candidate who wilfully furnishes an untrue statement to the returning officer is guilty of an offence and on summary conviction is liable to a fine of not more than \$1,000. R.S.O. 1960, c. 118, s. 191 (3, 4), *amended*. Penalty  
for false  
statement

**141.** Every person who contravenes any of the provisions of this Act is guilty of an offence and on summary conviction, where a fine is not otherwise provided for such contravention by this Act, is liable to a fine of not more than \$1,000. *New*. General  
offence

## PART VIII

### ELECTION EXPENSES AND FEES

**142.—**(1) No contribution, payment, loan, gift, advance or deposit of money or its equivalent in excess of \$50 shall be received by or on behalf of a candidate and no payment, except with respect to the personal expenses of a candidate, and no advance, loan or deposit shall be made by or on behalf of a candidate before, during or after the election, on account of the election, otherwise than through his official agent. Payments  
not to be  
made  
except  
through  
official  
agent

(2) In this section “personal expenses”, which may be lawfully paid by a candidate personally, includes the following expenses: Interpre-  
tation

1. Reasonable and ordinary rent for hire of halls or other places used by the candidate personally in which to address public meetings of voters, and the expenses incurred in heating, lighting and cleaning such halls or other places.
2. Reasonable and ordinary travelling and living expenses of the candidate.
3. Reasonable and ordinary travelling and living expenses of one speaker for each meeting who accompanies the candidate and travels with him for the purpose of speaking at a public meeting to be addressed by the candidate.
4. Reasonable and ordinary charges for the hire of conveyances for the use of the candidate.
5. Reasonable and ordinary charges for use by the candidate personally of not more than one conveyance on the polling day.

(3) The onus of showing that the personal expenses paid by the candidate were fair, reasonable and proper and not in excess of what is ordinarily paid for similar services and accommodation is upon the candidate. Burden of  
proof

Receipt of  
ordinary  
and reason-  
able charges  
when not to  
disqualify  
voter

(4) The contracting for or the receipt of the ordinary and reasonable charges,

- (a) by the owner or possessor of a hall or room in which to hold public meetings for the purposes of the election;
- (b) by a printer for printing lists of voters, election addresses or advertisements or notices of election meetings; or
- (c) by a regularly established livery-keeper for the hire of vehicles used in connection with and for the proper purposes of the election and not for carrying voters otherwise than by the candidate as provided by paragraph 5 of subsection 2,

is lawful and does not disqualify him from voting. R.S.O. 1960, c. 118, s. 188, *amended*.

Claims on  
candidates

**143.**—(1) Every person who has any claim against a candidate for or in respect of an election shall send it, within sixty days from the day of the declaration of the result of the election, to the official agent of the candidate, otherwise he is barred of his right to recover it.

Case of  
death of  
person  
making  
claim

(2) In case of the death within such period of the person having the claim, his legal representative shall send it, within one month after probate or administration has been obtained, to the official agent of the candidate, otherwise the right to recover it is barred.

Case of  
death of  
agent

(3) In the case of the death of the official agent or of his incapacity to act and no other agent having been appointed, the claim may be sent to the candidate.

Candidate  
must  
authorize  
payment

(4) No such claim shall be paid without the authority of the candidate. R.S.O. 1960, c. 118, s. 189.

Payment of  
accounts

**144.**—(1) Notwithstanding section 143, any claim that would have been payable if sent within sixty days of the day of the declaration of the result of the election may be paid by the candidate through his official agent after that time if the claim is approved by a judge of the Supreme Court.

Advertising  
claims

(2) All claims allowed by a judge shall within one week thereafter be advertised by the returning officer at the expense of the candidate in the same newspapers in which the statement of the other election expenses was published. R.S.O. 1960, c. 118, s. 190, *amended*.



**145.**—(1) A detailed statement of all money exceeding \$50 or its equivalent received as an election contribution, payment, loan, gift, advance or deposit and a detailed statement of all election expenses incurred by or on behalf of a candidate, including payments in respect of his personal expenses, shall, within three months after the election or, where, by reason of the death of a creditor, no claim has been sent in within such period of three months, then within one month after the claim has been sent in, be made out and signed by the official agent who has paid them or by the candidate in case of payments made by him, and delivered, with the bills and vouchers relating thereto, to the returning officer.

Statement  
of election  
expenses,  
etc., to be  
sent by  
agent to  
R.O.

(2) The returning officer, within fourteen days after receiving the statements, shall publish at the expense of the candidate an abstract thereof in a newspaper published or circulated in the electoral district. R.S.O. 1960, c. 118, s. 191 (1, 2).

Abstract  
thereof to  
be published

(3) The returning officer shall preserve all such statements and vouchers, and shall, during the six months next after they have been delivered to him, permit any voter to inspect them on payment of a fee of 25 cents. R.S.O. 1960, c. 118, s. 192.

R.O. to  
preserve  
bills, etc.,  
and allow  
inspection

**146.**—(1) The fees and expenses to be allowed to the returning officers and other officers and persons for services performed under this Act, so far as they are payable by the Province of Ontario, are payable out of the Consolidated Revenue Fund.

Payment of  
expenses  
of Act

(2) For the purpose of providing funds for the payment of such fees and expenses, the Lieutenant Governor in Council may direct that accountable warrants payable out of the Consolidated Revenue Fund be issued from time to time in favour of any officer or other person.

Accountable  
warrants

(3) The sums paid out under subsection 1 shall be duly accounted for by the production of accounts and vouchers but it is not necessary that such accounts or vouchers be furnished by any person in whose favour an accountable warrant was issued before the issue of a further accountable warrant to the same person, unless the Lieutenant Governor in Council otherwise directs.

Accounts  
and audit

(4) All accounts respecting such fees and expenses shall be audited by the Provincial Auditor. R.S.O. 1960, c. 118, s. 193, *amended*.

Audit by  
Provincial  
Auditor

**147.** The Lieutenant Governor in Council may make regulations,

Regulations

- (a) prescribing the fees and expenses to be allowed to the officers and other persons, except those in the office of the Chief Election Officer, for their services and disbursements under this Act; and
- (b) prescribing the costs that shall be paid by the Province of Ontario under sections 120 and 122. R.S.O. 1960, c. 118, s. 193 (1), *amended*.

R.S.O. 1960,  
c. 118,  
repealed

**148.** *The Election Act* is repealed.

Commence-  
ment

**149.** This Act comes into force on the day it receives Royal Assent.

Short title

**150.** This Act may be cited as *The Election Act, 1968-69*.



The Election Act, 1968-69

OVERSEAS  
Publications

*1st Reading*

November 4th, 1969

*2nd Reading*

November 20th, 1969

*3rd Reading*

November 24th, 1969

MR. ROBARTS





**BILL 218**

---

2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

---

**An Act to amend The Voters' Lists Act**

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MR. ROBERTS

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#### EXPLANATORY NOTE

The provisions respecting lists of voters for provincial elections are transferred to *The Election Act, 1968-69*. See Bill 217.

## An Act to amend The Voters' Lists Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.**—(1) Clauses *a* and *c* of section 1 of *The Voters' Lists Act* are repealed. R.S.O. 1960,  
c. 420, s. 1,  
cls. *a*, *c*,  
repealed

(2) Clause *e* of the said section 1 is amended by striking out "either at an election of a member of the Assembly or at a municipal election, as the case may be" in the third, fourth and fifth lines and inserting in lieu thereof "at a municipal election", so that the clause shall read as follows: R.S.O. 1960,  
c. 420, s. 1,  
cl. *e*,  
amended

(*e*) "voter" means a person entitled to be a voter, or to be named in the voters' list as qualified to be a voter at a municipal election.

**2.** Sections 4, 5 and 6 of *The Voters' Lists Act* are repealed. R.S.O. 1960,  
c. 420,  
ss. 4-6,  
repealed

**3.** Part III of *The Voters' Lists Act* is repealed. R.S.O. 1960,  
c. 420,  
Pt. III  
(ss. 57-98),  
repealed

**4.** Forms 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31 and 32 in the Schedule to *The Voters' Lists Act* are repealed. R.S.O. 1960,  
c. 420,  
Sched.,  
Forms 21-32,  
repealed

**5.** This Act comes into force on the day it receives Royal Assent. Commence-  
ment

**6.** This Act may be cited as *The Voters' Lists Amendment Act, 1968-69*. Short title

An Act to amend  
The Voters' Lists Act

---

*1st Reading*

November 4th, 1969

*2nd Reading*

*3rd Reading*

---

MR. ROBARTS

---



## BILL 218

---

2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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**An Act to amend The Voters' Lists Act**

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MR. ROBARTS

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TORONTO

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BILL 218

1968-69

## An Act to amend The Voters' Lists Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.**—(1) Clauses *a* and *c* of section 1 of *The Voters' Lists Act* are repealed. R.S.O. 1960,  
c. 420, s. 1,  
cls. *a*, *c*,  
repealed

(2) Clause *e* of the said section 1 is amended by striking out "either at an election of a member of the Assembly or at a municipal election, as the case may be" in the third, fourth and fifth lines and inserting in lieu thereof "at a municipal election", so that the clause shall read as follows: R.S.O. 1960,  
c. 420, s. 1,  
cl. *e*,  
amended

(*e*) "voter" means a person entitled to be a voter, or to be named in the voters' list as qualified to be a voter at a municipal election.

**2.** Sections 4, 5 and 6 of *The Voters' Lists Act* are repealed. R.S.O. 1960,  
c. 420,  
ss. 4-6,  
repealed

**3.** Part III of *The Voters' Lists Act* is repealed. R.S.O. 1960,  
c. 420,  
Pt. III  
(ss. 57-98),  
repealed

**4.** Forms 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31 and 32 in the Schedule to *The Voters' Lists Act* are repealed. R.S.O. 1960,  
c. 420,  
Sched.,  
Forms 21-32,  
repealed

**5.** This Act comes into force on the day it receives Royal Assent. Commence-  
ment

**6.** This Act may be cited as *The Voters' Lists Amendment Act, 1968-69*. Short title

An Act to amend  
The Voters' Lists Act

Government  
Publications

*1st Reading*

November 4th, 1969

*2nd Reading*

November 20th, 1969

*3rd Reading*

November 24th, 1969

MR. ROBARTS



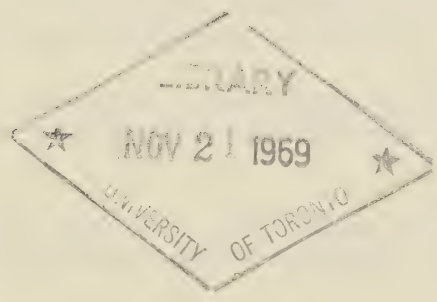


**BILL 219**

2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

**An Act to amend The Drainage Act, 1962-63**

MR. McKEOUGH



#### EXPLANATORY NOTE

The amendments are required by reason of the new Assessment Act.  
See Bill 205.

Sections 1 and 2 provide for the constitution of a court of revision for the purposes of *The Drainage Act, 1962-63*.

The amendments in section 3 are complementary to section 1 and to the new Assessment Act.

## BILL 219

1968-69

## An Act to amend The Drainage Act, 1962-63

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Clause *e* of section 1 of *The Drainage Act, 1962-63* is amended by striking out "*The Assessment Act*" in the second line and inserting in lieu thereof "this Act", so that the clause shall read as follows: 1962-63,  
c. 39, s. 1,  
cl. *e*,  
amended

(*e*) "court of revision" means a court of revision constituted under this Act.

2. *The Drainage Act, 1962-63* is amended by adding thereto the following section: 1962-63,  
c. 39,  
amended

29a.—(1) The court of revision shall consist of five members appointed by the council of the municipality and such members other than members of the council may be paid such remuneration and expenses as the council may by by-law provide. Court of  
revision

(2) Every such member shall be a person eligible to be elected a member of the council or shall be a member of the council. Qualifica-  
tion

3.—(1) Subsection 4 of section 30 of *The Drainage Act, 1962-63* is repealed and the following substituted therefor: 1962-63,  
c. 39, s. 30,  
subs. 4,  
re-enacted

(4) Except as otherwise provided in this Act, the provisions of *The Assessment Act, 1968-69* as to the powers of and trial of complaints by the Assessment Review Court apply *mutatis mutandis* to trials by the court of revision under this Act, except that where the assessment commissioner or regional registrar is referred to such reference shall be deemed to refer to the clerk of the municipality. Powers of  
court of  
revision,  
etc.  
1968-69,  
c. ...

1962-63,  
c. 39, s. 30,  
subs. 5  
(1965, c. 34,  
s. 2),  
repealed

Commence-  
ment

Short title

(2) Subsection 5 of the said section 30, as enacted by section 2 of *The Drainage Amendment Act, 1965*, is repealed.

4. This Act comes into force on the 1st day of January, 1970.

5. This Act may be cited as *The Drainage Amendment Act, 1968-69*.









An Act to amend  
The Drainage Act, 1962-63

---

*1st Reading*

November 4th, 1969

*2nd Reading*

*3rd Reading*

---

MR. McKEOUGH

---



2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

---

**An Act to amend The Drainage Act, 1962-63**

---

MR. McKEOUGH

---



## BILL 219

1968-69

## An Act to amend The Drainage Act, 1962-63

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Clause *e* of section 1 of *The Drainage Act, 1962-63* is <sup>1962-63, c. 39, s. 1, cl. *e*, amended</sup> amended by striking out "*The Assessment Act*" in the second line and inserting in lieu thereof "this Act", so that the clause shall read as follows:

(*e*) "court of revision" means a court of revision constituted under this Act.

2. *The Drainage Act, 1962-63* is amended by adding thereto <sup>1962-63, c. 39, amended</sup> the following section:

29a.—(1) The court of revision shall consist of five <sup>Court of revision</sup> members appointed by the council of the municipality and such members other than members of the council may be paid such remuneration and expenses as the council may by by-law provide.

(2) Every such member shall be a person eligible to be <sup>Qualification</sup> elected a member of the council or shall be a member of the council.

3.—(1) Subsection 4 of section 30 of *The Drainage Act, 1962-63* is repealed and the following substituted therefor: <sup>1962-63, c. 39, s. 30, subs. 4, re-enacted</sup>

(4) Except as otherwise provided in this Act, the provisions of *The Assessment Act, 1968-69* as to the powers of and trial of complaints by the Assessment Review Court apply *mutatis mutandis* to trials by the court of revision under this Act, except that where the assessment commissioner or regional registrar is referred to such reference shall be deemed to refer to the clerk of the municipality. <sup>Powers of court of revision, etc., 1968-69, c. ...</sup>

1962-63,  
c. 39, s. 30,  
subs. 5  
(1965, c. 34  
s. 2),  
repealed

(2) Subsection 5 of the said section 30, as enacted by section 2 of *The Drainage Amendment Act, 1965*, is repealed.

Commence-  
ment

4. This Act comes into force on the 1st day of January, 1970.

Short title

5. This Act may be cited as *The Drainage Amendment Act, 1968-69*.









An Act to amend  
The Drainage Act, 1962-63

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*1st Reading*

November 4th, 1969

*2nd Reading*

November 13th, 1969

*3rd Reading*

November 24th, 1969

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MR. McKEOUGH

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**BILL 220**

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

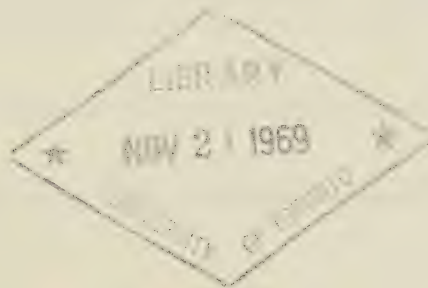
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**An Act to amend The Local Improvement Act**

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Mr. McKEOUGH

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#### EXPLANATORY NOTE

The amendments are required by reason of the new Assessment Act.  
See Bill 205.

Provision is made for the constitution of a court of revision for the  
purposes of *The Local Improvement Act*.

BILL 220

1968-69

## An Act to amend The Local Improvement Act

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.** Section 1 of *The Local Improvement Act* is amended by adding thereto the following paragraph: R.S.O. 1960,  
c. 223, s. 1,  
amended

8a. "court of revision" means a court of revision constituted under this Act.

**2.** *The Local Improvement Act* is amended by adding thereto the following section: R.S.O. 1960,  
c. 223,  
amended

42a.—(1) The court of revision shall consist of three or Court of  
revision five members appointed by the council of the municipality and such members other than members of the council may be paid such remuneration and expenses as the council may by by-law provide.

(2) Every such member shall be a person eligible to be Qualifica-  
tion elected a member of the council or shall be a member of the council.

**3.** This Act comes into force on the 1st day of January, Commence-  
ment 1970.

**4.** This Act may be cited as *The Local Improvement Amend-Short title  
ment Act, 1968-69 (No. 2)*.

An Act to amend  
The Local Improvement Act

*1st Reading*

November 4th, 1969

*2nd Reading*

*3rd Reading*

MR. McKEOUGH



**BILL 220**

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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**An Act to amend The Local Improvement Act**

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MR. McKEOUGH

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BILL 220

1968-69

## An Act to amend The Local Improvement Act

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42a.—(1) The court of revision shall consist of three or five members appointed by the council of the municipality and such members other than members of the council may be paid such remuneration and expenses as the council may by by-law provide. Court of  
revision

(2) Every such member shall be a person eligible to be elected a member of the council or shall be a member of the council. Qualifica-  
tion

3. This Act comes into force on the 1st day of January, 1970. Commence-  
ment

4. This Act may be cited as *The Local Improvement Amendment Act, 1968-69 (No. 2)*. Short title

An Act to amend  
The Local Improvement Act

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*1st Reading*

November 4th, 1969

*2nd Reading*

November 13th, 1969

*3rd Reading*

November 24th, 1969

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MR. McKEOUGH

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**BILL 221**

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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**An Act to amend The Municipality  
of Metropolitan Toronto Act**

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MR. McKEOUGH

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#### EXPLANATORY NOTES

SECTION 1. Self-explanatory.

SECTION 2. The amendment authorizes the Metropolitan Council to expend moneys and make grants to the Toronto Transit Commission to meet the cost of providing free or reduced rate transportation to persons aged sixty-five or over.

BILL 221

1968-69

## An Act to amend The Municipality of Metropolitan Toronto Act

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.** Section 122 of *The Municipality of Metropolitan Toronto Act*, as amended by section 6 of *The Municipality of Metropolitan Toronto Amendment Act, 1968*, is further amended by striking out "\$130,000" in the amendment of 1968 and inserting in lieu thereof "\$169,000", so that the section shall read as follows:

R.S.O. 1960,  
c. 260, s. 122,  
amended

122. The Metropolitan Council may make an annual grant of not more than \$169,000 to the Toronto Transit Commission toward the cost of providing free transportation for blind persons and war amputees.

Grants re  
free trans-  
portation  
for blind,  
etc.

**2.** *The Municipality of Metropolitan Toronto Act* is amended by adding thereto the following section:

R.S.O. 1960,  
c. 260,  
amended

122a. The Metropolitan Council may expend moneys and make grants to the Commission in such amounts and on such terms and conditions as the Council may consider appropriate to meet the cost of providing transportation free of charge or at a reduced rate for persons resident in the Metropolitan Area who are sixty-five years of age or over, or for any class or classes of such persons.

Grants, etc.,  
re free or  
reduced rate  
transporta-  
tion for  
the aged

**3.** This Act comes into force on the day it receives Royal Assent.

Commence-  
ment

**4.** This Act may be cited as *The Municipality of Metropolitan Toronto Amendment Act, 1968-69 (No. 2)*.

Short title

An Act to amend The Municipality  
of Metropolitan Toronto Act

---

*1st Reading*

November 4th, 1969

*2nd Reading*

*3rd Reading*

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MR. McKEOUGH

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**BILL 221**

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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**An Act to amend The Municipality  
of Metropolitan Toronto Act**

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MR. McKEOUGH

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BILL 221

1968-69

## An Act to amend The Municipality of Metropolitan Toronto Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Section 122 of *The Municipality of Metropolitan Toronto Act*, as amended by section 6 of *The Municipality of Metropolitan Toronto Amendment Act, 1968*, is further amended by striking out "\$130,000" in the amendment of 1968 and inserting in lieu thereof "\$169,000", so that the section shall read as follows:

R.S.O. 1960,  
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amended

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Grants re  
free trans-  
portation  
for blind,  
etc.

2. *The Municipality of Metropolitan Toronto Act* is amended by adding thereto the following section:

R.S.O. 1960,  
c. 260,  
amended

122a. The Metropolitan Council may expend moneys and make grants to the Commission in such amounts and on such terms and conditions as the Council may consider appropriate to meet the cost of providing transportation free of charge or at a reduced rate for persons resident in the Metropolitan Area who are sixty-five years of age or over, or for any class or classes of such persons.

Grants, etc.,  
re free or  
reduced rate  
transporta-  
tion for  
the aged

3. This Act comes into force on the day it receives Royal Assent.

Commence-  
ment

4. This Act may be cited as *The Municipality of Metropolitan Toronto Amendment Act, 1968-69 (No. 2)*.

Short title

An Act to amend The Municipality  
of Metropolitan Toronto Act

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*1st Reading*

November 4th, 1969

*2nd Reading*

November 13th, 1969

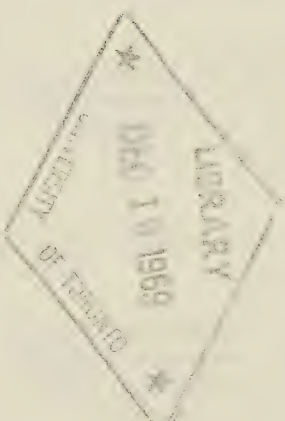
*3rd Reading*

November 24th, 1969

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MR. McKEOUGH

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

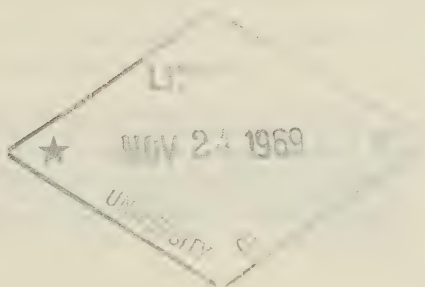
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**An Act to amend The Municipal Act**

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MR. McKEOUGH

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EXPLANATORY NOTES

SECTION 1. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 2. Subsection 6 of section 14 authorizes the Municipal Board on an annexation or amalgamation to order the erection of the municipalities affected into a city or town, if there is the requisite population, bearing such name as the Board may direct. The new clause authorizes the Board to direct the name to be borne by any municipality affected by an annexation or amalgamation irrespective of a change in status.

SECTION 3. Complementary to Bill 205, *The Assessment Act, 1968-69*.

BILL 222

1968-69

## An Act to amend The Municipal Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Section 1 of *The Municipal Act*, as amended by section 1 of *The Municipal Amendment Act, 1965*, is further amended <sup>R.S.O. 1960, c. 249, s. 1, amended</sup> by adding thereto the following clauses:

- (aa) "assessment commissioner" in relation to a municipality means the assessment commissioner appointed under *The Assessment Act, 1968-69* for the assessment <sup>1968-69, c. . . .</sup> region in which the municipality is situate;
- (ab) "Assessment Review Court" means the Assessment Review Court established by *The Assessment Act, 1968-69*;
- (ac) "assessor" means the assessment commissioner and anyone acting under his authority.

2. Subsection 10 of section 14 of *The Municipal Act*, <sup>R.S.O. 1960, c. 249, s. 14, amended</sup> as amended by section 3 of *The Municipal Amendment Act, 1965*, section 2 of *The Municipal Amendment Act, 1966* and subsection 1 of section 1 of *The Municipal Amendment Act, 1967*, is further amended by adding thereto the following clause:

- (ga) direct the name that shall be borne by any municipality affected by any such order.

3. Clause *e* of subsection 1 of section 35 of *The Municipal Act* is amended by striking out "an assessment commissioner, assessor" in the first line, so that the clause shall read as follows: <sup>R.S.O. 1960, c. 249, s. 35, subs. 1, cl. e, amended</sup>

- (e) a collector of taxes, a treasurer, a clerk, or any other officer, employee or servant of the corporation of a municipality.

R.S.O. 1960,  
c. 249, s. 37,  
subs. 5,  
amended      **4.**—(1) Subsection 5 of section 37 of *The Municipal Act* is amended by striking out "*The Assessment Act*" in the first line and inserting in lieu thereof "*The Assessment Act, 1968-69*".

R.S.O. 1960,  
c. 249, s. 37,  
subs. 7,  
amended      (2) Subsection 7 of the said section 37 is amended by striking out "section 54 of *The Assessment Act*" in the sixth line and inserting in lieu thereof "section 44 of *The Assessment Act, 1968-69*".

R.S.O. 1960,  
c. 249, s. 37,  
subs. 9,  
amended      (3) Subsection 9 of the said section 37, as amended by section 5 of *The Municipal Amendment Act, 1967*, is further amended by striking out "section 54 of *The Assessment Act*" in the eighth line and inserting in lieu thereof "section 44 of *The Assessment Act, 1968-69*".

R.S.O. 1960,  
c. 249, s. 206,  
subs. 17,  
re-enacted      **5.** Subsection 17 of section 206 of *The Municipal Act* is repealed and the following substituted therefor:

Certain  
officers not  
to be  
nominated  
by board      (17) Clause *d* of subsection 1 does not apply to a member of the fire department, except the head of it, or to a representative of the council upon the board of a harbour trust, or of a corporation on the board of which the council is entitled to elect a representative.

R.S.O. 1960,  
c. 249, s. 225,  
re-enacted      **6.** Section 225 of *The Municipal Act* is repealed and the following substituted therefor:

Collectors,  
appointment      225.—(1) The council of every local municipality shall appoint as many collectors for the municipality as it considers necessary.

Appoint-  
ments need  
not be  
annual      (2) Every by-law appointing a collector remains in force until repealed, and it is not necessary to appoint the collector annually.

Duties      (3) The council may assign to a collector the district within which he is to act, and may make regulations governing him in the performance of his duties.

Jurisdiction      (4) The same person may be appointed collector for more than one ward or polling subdivision.

R.S.O. 1960,  
c. 249, s. 226,  
s. 226*a*  
(1965, c. 77,  
s. 17),  
s. 227,  
repealed      **7.** Section 226, section 226*a*, as enacted by section 17 of *The Municipal Amendment Act, 1965*, and section 227 of *The Municipal Act* are repealed.

R.S.O. 1960,  
c. 249, s. 228,  
subs. 1,  
amended      **8.**—(1) Subsection 1 of section 228 of *The Municipal Act*, as amended by section 18 of *The Municipal Amendment Act, 1965*, and subsection 1 of section 12 of *The Municipal Amendment Act, 1968*, is further amended by adding at the end thereof "or under Part III of *The Separate Schools Act*", so that the subsection shall read as follows:



- (1) The council of every municipality shall by by-law appoint one or more auditors who shall be persons <sup>Appointment of auditors</sup> licensed by the Department as municipal auditors and who shall hold office during good behaviour and be removable for cause upon the vote of two-thirds of the members of the council, and every person so appointed shall, in addition to his duties in respect of the corporation, audit the accounts and transactions of every local board as defined in *The Department of Municipal Affairs Act*, except school boards established under section 12 of *The Public Schools Act* or under subsection 5 of section 12, subsection 4a of section 51 or Part VI of *The Secondary Schools and Boards of Education Act* or under Part IX of *The Regional Municipality of Ottawa-Carleton Act, 1968* or under Part III of *The Separate Schools Act*. <sup>R.S.O. 1960, cc. 98, 330, 362, 368 1968, c. 115</sup>

(2) Subsection 5 of the said section 228, as amended by subsection 2 of section 12 of *The Municipal Amendment Act, 1968*, is further amended by inserting after "Act" in the amendment of 1968 "and Part III of *The Separate Schools Act*", so that the subsection shall read as follows: <sup>R.S.O. 1960, c. 249, s. 228, subs. 5, amended</sup>

- (5) Where by any other general or special Act, except Part VI of *The Secondary Schools and Boards of Education Act* and Part III of *The Separate Schools Act*, auditors are required to be appointed or elected by or for any authority within the meaning of this section, the exercise of such power is not mandatory, notwithstanding such Act. <sup>Provision to avoid duplication of audits R.S.O. 1960, cc. 362, 368</sup>

**9.** Subsection 1a of section 236 of *The Municipal Act*, as enacted by section 13 of *The Municipal Amendment Act, 1966*, is amended by striking out "assessment commissioner, assessor" in the first and second lines, so that the subsection shall read as follows: <sup>R.S.O. 1960, c. 249, s. 236, subs. 1a (1966, c. 93, s. 13), amended</sup>

- (1a) Every clerk, treasurer, collector, engineer, commissioner of industries, clerk of works and street overseer or commissioner, before entering on the duties of his office, shall make and subscribe a declaration of office (Form 20a). <sup>Municipal officers</sup>

**10.** Subsection 2 of section 239 of *The Municipal Act*, as re-enacted by section 9 of *The Municipal Amendment Act, 1962-63*, is amended by striking out "engineer, assessor or assessment commissioner" in the first and second lines and inserting in lieu thereof "or engineer", so that the subsection shall read as follows: <sup>R.S.O. 1960, c. 249, s. 239 (1962-63, c. 87, s. 9), subs. 2, amended</sup>

Dismissal  
of officers

- (2) No clerk, treasurer or engineer shall be dismissed from office except after a hearing by the council or a committee of the whole council if requested by the officer concerned.

R.S.O. 1960,  
c. 249,  
s. 248b  
(1965, c. 77,  
s. 20),  
amended

**11.**—(1) Section 248b of *The Municipal Act*, as re-enacted by section 20 of *The Municipal Amendment Act, 1965*, is amended by adding at the commencement thereof "Subject to subsection 2".

R.S.O. 1960,  
c. 249,  
s. 248b  
(1965, c. 77,  
s. 20),  
amended

(2) The said section 248b is further amended by adding thereto the following subsection:

When copies  
may be  
destroyed

- (2) Where a by-law has been passed by a municipality under clause b of subsection 1, copies of its receipts, vouchers, instruments, rolls or other documents, records and papers may be destroyed at any time if the original thereof is subject to a retention period within one of the schedules established by the by-law.

R.S.O. 1960,  
c. 249, s. 254,  
subs. 1,  
amended

**12.** —(1) Subsection 1 of section 254 of *The Municipal Act* is amended by striking out "or, where there is an assessment commissioner, the assessment commissioner" in the fifth and sixth lines, so that the subsection shall read as follows:

Certificate  
of clerk that  
application  
for by-law  
duly signed

- (1) Where by this or any other Act it is provided that a by-law may be passed by a council upon the application of a prescribed number of electors or inhabitants of the municipality or locality, the by-law shall not be finally passed until the clerk has certified that the application was sufficiently signed.

R.S.O. 1960,  
c. 249, s. 254,  
subs. 2,  
amended

(2) Subsection 2 of the said section 254 is amended by striking out "and the assessment commissioner have" in the first and second lines and inserting in lieu thereof "has", so that the subsection shall read as follows:

Powers  
of clerk  
R.S.O. 1960,  
c. 223

- (2) For the purposes of this section, the clerk has all the powers of the clerk under section 15 of *The Local Improvement Act*.

R.S.O. 1960,  
c. 249, s. 254,  
subs. 3,  
amended

(3) Subsection 3 of the said section 254 is amended by striking out "or assessment commissioner" in the first line, so that the subsection shall read as follows:

Certificate  
to be  
conclusive

- (3) Where the clerk has so certified, his certificate is conclusive that the application was sufficiently signed.

SECTION 4. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 5. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 6. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 7. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 8. The amendments recognize the enactment last year of Part III of *The Separate Schools Act* under which provision is made for the appointment of auditors by the school boards.

SECTION 9. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 10. Complementary to Bill 205, *The Assessment Act, 1968-69*.



**13.** Section 281 of *The Municipal Act* is amended by striking out "*The Assessment Act*" in the fifth line and inserting in lieu thereof "*The Assessment Act, 1968-69*". R.S.O. 1960, c. 249, s. 281, amended

**14.** Clause *c* of subsection 2 of section 294 of *The Municipal Act*, as amended by section 16 of *The Municipal Amendment Act, 1966*, is further amended by striking out "and the assessment of lands not liable for business assessment under subsection 2 of section 9 of *The Assessment Act*" in the amendment of 1966, so that the clause shall read as follows: R.S.O. 1960, c. 249, s. 294, subs. 2, cl. c, amended

- (c) the assessment for mineral lands, railway lands, other than railway lands actually in use for residential and farming purposes, and pipe lines and the assessment of telephone and telegraph companies,

**15.—**(1) Subsection 1*a* of section 294*a* of *The Municipal Act*, as re-enacted by subsection 2 of section 13 of *The Municipal Amendment Act, 1967*, is amended by striking out "under section 130 of *The Assessment Act*" in the fourth and fifth lines. R.S.O. 1960, c. 249, s. 294*a*, subs. 1*a* (1967, c. 55, s. 13, subs. 2), amended

(2) Subsection 3 of the said section 294*a* is repealed and the following substituted therefor: R.S.O. 1960, c. 249, s. 294*a* (1960-61, c. 59, s. 11), subs. 3, re-enacted

- (3) The provisions of this Act with respect to the levy of the yearly rates and the collection of taxes apply *mutatis mutandis* to the levy of rates and collection of taxes under this section. Application of provisions re levy and collection of taxes

**16.** Subsection 1 of section 295 of *The Municipal Act* is amended by striking out "unemployment relief purposes" in the sixth line and inserting in lieu thereof "welfare assistance purposes" and by striking out "section 4 of *The Assessment Act*" in the eleventh line and inserting in lieu thereof "section 3 of *The Assessment Act, 1968-69*", so that the subsection shall read as follows: R.S.O. 1960, c. 249, s. 295, subs. 1, amended

- (1) Notwithstanding any other provision in this Act or any other general or special Act, or in any order of the Municipal Board, or in any municipal by-law or resolution, or in any contract, or other instrument, a municipal rate levied for any of the purposes set out in paragraph 35 of section 377 or in section 378 or for welfare assistance purposes or for any educational purpose included in the county levy shall be Where rates to be levied on full values

levied upon the full value of all the rateable property in the municipality, and no fixed assessment or partial or total exemption from assessment or taxation applies thereto, except as provided in section 3 of *The Assessment Act, 1968-69*.

1968-69,  
c. . . .

R.S.O. 1960,  
c. 249, s. 296,  
subs. 4  
(1968, c. 76,  
s. 17),  
amended

**17.** Subsection 4 of section 296 of *The Municipal Act*, as re-enacted by section 17 of *The Municipal Amendment Act, 1968*, is amended by striking out "section 115 of *The Assessment Act*" in the third and fourth lines and inserting in lieu thereof "section 542", so that the subsection shall read as follows:

How special  
rate may be  
avoided

(4) Any person liable to a special rate under a by-law passed under subsection 1 may, within thirty days after delivery of the notice of taxes under section 542, notify in writing the clerk that he objects to the assessment and levy by the by-law authorized by subsection 1, and thereupon the clerk shall amend the collector's roll by striking out such assessment and levy in respect of such person and shall write his name or initials against such amendment and deliver a notice of taxes amended accordingly to such person.

R.S.O. 1960,  
c. 249, s. 377,  
amended

**18.**—(1) Section 377 of *The Municipal Act* is amended by adding thereto the following paragraph:

Tuition fees  
for course in  
university  
or college

11a. For paying the whole or part of the fees for tuition of officers or employees of the corporation enrolled in any course of instruction at any university or college if council is of the opinion that such tuition will assist such officers or employees in the discharge of their municipal duties.

R.S.O. 1960,  
c. 249, s. 377,  
par. 17,  
cl. b,  
amended

(2) Clause *b* of paragraph 17 of the said section 377 is amended by striking out "*The Assessment Act*" in the first line and inserting in lieu thereof "*The Assessment Act, 1968-69*".

R.S.O. 1960,  
c. 249, s. 377,  
par. 61,  
re-enacted

(3) Paragraph 61 of the said section 377, as amended by subsections 5 and 6 of section 22 of *The Municipal Amendment Act, 1966*, is repealed and the following substituted therefor:

Insurance,  
hospitaliza-  
tion, etc.  
1968-69,  
c. . . .  
R.S.O. 1960,  
cc. 190, 304

61. Subject to *The Health Services Insurance Act, 1968-69*, for providing by contract either with an insurer licensed under *The Insurance Act* or with an association registered under *The Prepaid Hospital and Medical Services Act*,

SECTION 11. The amendments authorize municipalities to destroy extra copies of any documents that are subject to an established retention period.

SECTION 12. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 13. Complementary to Bill 205, *The Assessment Act*, 1968-69.

SECTION 14. Complementary to Bill 205, *The Assessment Act*, 1968-69.

SECTION 15.—Subsection 1. The amendment deletes the reference to section 130 of *The Assessment Act* which is repealed by the new *Assessment Act* (Bill 205).

Subsection 2. The amendment will have the effect of increasing the penalty for non-payment of pre-levied taxes from one-half of 1 per cent to the normal penalty of 1 per cent.

SECTION 16. The amendment is made to up-date a reference as *The Unemployment Relief Act* has been replaced by *The General Welfare Assistance Act*.



- i. group life insurance for employees or any class thereof,
- ii. group accident insurance or group sickness insurance for employees or any class thereof and their wives and children, and
- iii. hospital, medical, surgical, nursing or dental services or payment therefor for employees or any class thereof and their wives or husbands and children,

and for paying the whole or part of the cost thereof.

- (a) In this paragraph, "employee" means an employee as defined in paragraph 59.
- (b) Any local board may provide insurance and hospital, medical, surgical, nursing or dental services and payment therefor in the same manner and for the same classes of persons as the council of a municipality, and the provisions of this paragraph apply *mutatis mutandis* thereto.

(4) Paragraph 62 of the said section 377, as amended by subsections 7 and 8 of section 22 of *The Municipal Amendment Act, 1966*, is repealed and the following substituted therefor: R.S.O. 1960,  
c. 249, s. 377,  
par. 62,  
re-enacted

62. For paying the whole or part of the cost to employees of the plan of hospital care insurance provided for under *The Hospital Services Commission Act* or of health services insurance under *The Health Services Insurance Act, 1968-69*. Contributions  
towards  
plans under  
R.S.O. 1960,  
c. 176  
1968-69,  
c. ....

- (a) In this paragraph, "employee" means an employee as defined in paragraph 59.
- (b) Any local board may contribute toward the cost to employees of the plan of hospital care insurance provided for under *The Hospital Services Commission Act* or of health services insurance under *The Health Services Insurance Act, 1968-69* and the provisions of this paragraph apply *mutatis mutandis* thereto.

19.—(1) Clause g of paragraph 52 of subsection 1 of section 379 of *The Municipal Act*, as enacted by subsection 2 of section 23 of *The Municipal Amendment Act, 1966*, is repealed and the following substituted therefor: R.S.O. 1960,  
c. 249, s. 379,  
subs. 1,  
par. 52, cl. g  
(1966, c. 93,  
s. 23,  
subs. 2),  
re-enacted

- (g) Land of an elementary school or secondary school as defined in *The Schools Administration Act* is liable to be specially assessed for the completion, Land of  
certain  
school  
boards  
R.S.O. 1960,  
c. 361

1968-69,  
c. . . .

improvement, alteration, enlargement or extension of any public utility undertaking under this section, notwithstanding the provisions of *The Assessment Act, 1968-69*.

R.S.O. 1960,  
c. 249, s. 379,  
subs. 1,  
par. 86,  
amended

(2) Paragraph 86 of subsection 1 of section 379 of *The Municipal Act* is amended by inserting after "camp" in the second line and in the fourth line "operated or licensed by the municipality", so that the paragraph, exclusive of the clauses, shall read as follows:

Licensing of  
trailers

86. For licensing trailers, as defined in paragraph 85, located in the municipality, except in a trailer camp operated or licensed by the municipality, for thirty days or longer in any year and for prohibiting such trailers being located in the municipality, except in a trailer camp operated or licensed by the municipality, without a licence therefor.

R.S.O. 1960,  
c. 249,  
s. 379e  
(1965, c. 77,  
s. 29),  
subs. 4,  
amended

**20.** Subsection 4 of section 379e of *The Municipal Act*, as enacted by section 29 of *The Municipal Amendment Act, 1965*, is amended by striking out "*The Assessment Act*" in the fifth line and inserting in lieu thereof "this Act".

R.S.O. 1960,  
c. 249,  
amended

**21.** *The Municipal Act* is amended by adding thereto the following section:

Improve-  
ment area  
may be  
designated  
by by-law

379g.—(1) The council of a local municipality may pass by-laws designating an area as an improvement area and may by by-law establish for any such area so designated a Board of Management to which may be entrusted, subject to such limitations as the by-law may provide, the improvement, beautification and maintenance of municipally owned lands, buildings and structures in the area, beyond such improvement, beautification and maintenance as is provided at the expense of the municipality at large, and the promotion of the area as a business or shopping area.

Notice of  
intention

(2) Before passing a by-law designating an improvement area, notice of the intention of the council to pass the by-law shall be sent by prepaid mail to every person occupying or using land for the purpose of or in connection with any business in the area who is shown in the last revised assessment roll of the municipality as being assessed for business assessment within the meaning of *The Assessment Act, 1968-69*.

1968-69,  
c. . . .

SECTION 17. Complementary to Bill 205, *The Assessment Act*, 1968-69.

SECTION 18—Subsection 1. All municipalities are authorized to pass by-laws for the purposes of paragraph 11*a*.

Subsection 2. Complementary to Bill 205, *The Assessment Act*, 1968-69.

Subsection 3. Paragraph 61 is made subject to *The Health Services Insurance Act*, 1968-69 and the restriction on the portion of the cost that may be paid by the municipalities in respect of their employees is removed.

Subsection 4. The amendment removes the restriction on the portion of the cost of hospital insurance premiums that may be paid by municipalities in respect of their employees.

SECTION 19.—Subsection 1. The amendment makes all school boards liable to the rates that may be imposed under the section. Formerly school boards were not liable if they had jurisdiction only within the limits of the municipality imposing the rate.



- (3) Unless a petition objecting to the passing of the by-law referred to in subsection 2, signed by at least one-third of the persons entitled to notice as set out in subsection 2, representing at least one-third of the assessed value of the lands in the area that is used as the basis for computing business assessment, is received by the clerk within two months next following the latest day of the mailing of any such notices, the council may pass the by-law, but, if such a petition is received by the clerk within such time, the council shall not pass the by-law. Petition objecting to by-law
- (4) The sufficiency of the petition described in this section shall be determined by the clerk and his determination shall be evidenced by his certificate and when so evidenced is final and conclusive. Sufficiency of petition determined by clerk
- (5) Where the council has proceeded under this section and has been prevented from passing the proposed by-law by reason of a petition objecting thereto having been presented under subsection 3, the council may again proceed under this section in respect of the area to be designated by any such by-law at any time after the expiry of the two years next following the presentation of the petition. Effect of petition objecting to by-law
- (6) A Board of Management established under subsection 1 is a body corporate and shall consist of not fewer than three and not more than seven members appointed by council, at least one of whom shall be a member of the council and the remaining members shall be persons qualified to be elected as members of the council assessed for business assessment in respect of land in the area. Board of Management
- (7) Each member shall hold office for a period of one year from the time of appointment, provided he continues to be qualified as provided in subsection 6. Term of office
- (8) Where a vacancy occurs from any cause, the council shall appoint a person qualified as set out in subsection 6 to be a member, who shall hold office for the remainder of the term for which his predecessor was appointed. Vacancy
- (9) The members shall hold office until their successors are appointed and are eligible for re-appointment on the expiration of their term of office. Idem
- (10) A Board of Management established under subsection 1 shall submit to the council its estimates for the current year at the time and in the form pre-

scribed by council and may make requisitions upon the council for all sums of money required to carry out its powers and duties, but nothing herein divests the council of its authority with reference to rejecting such estimates in whole or in part or providing the money for the purposes of the Board of Management and, when money is so provided by the council the treasurer shall, upon the certificate of the Board of Management, pay out such money to the Board of Management.

Expenditure  
of moneys

- (11) The Board of Management shall not expend any moneys not included in the estimates approved by the council or in a reserve fund established under section 298.

Indebtedness  
not to  
extend  
beyond  
current year

- (12) A Board of Management established under subsection 1 shall not incur any indebtedness extending beyond the current year.

Annual  
report

- (13) On or before the 1st day of March in each year, a Board of Management shall submit its annual report for the preceding year to council, including a complete audited and certified financial statement of its affairs, with balance sheet and revenue and expenditure statement.

Auditor

- (14) The municipal auditor shall be the auditor of each such Board of Management and all books, documents, transactions, minutes and accounts of a Board of Management shall, at all times, be open to his inspection.

Dissolution  
of Board

- (15) Upon the repeal of a by-law establishing a Board of Management, the Board ceases to exist and its undertakings, assets and liabilities shall be assumed by the municipality.

Special  
charge

- (16) The council shall in each year levy a special charge upon persons in the area assessed for business assessment sufficient to provide a sum equal to the sum of money provided for the purposes of the Board of Management for that area, which shall be borne and paid by such persons in the proportion that the assessed value of the real property that is used as the basis for computing the business assessment of each of such persons bears to the assessed value of all the real property in the area used as the basis for computing business assessment.

Subsection 2. The paragraph is amended to clarify the authority of municipalities to license trailers unless they are located in a trailer camp that is either operated by the municipality or licensed by the municipality.

SECTION 20. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 21. The added section authorizes local municipalities to establish improvement areas and to entrust the care of municipally owned lands in the areas to a Board of Management. The costs of improvements in the area are to be levied against those persons assessed for business assessment in the areas and are collected in the same manner as taxes. Provision is made for petitioning against the designation of an area and the approval of the Municipal Board is required to the by-law designating the area.







SECTION 22. The amendment makes all school boards liable to the rates that may be imposed under the section. Formerly school boards were not liable if they had jurisdiction only within the limits of the municipality imposing the rate.

SECTION 23—Subsection 1. The paragraph is repealed as moneys may be expended by a county council under section 411 for virtually the same purpose. Section 411 is amended by this Bill to clarify the authority of counties in this regard.

Subsection 2. The amendment authorizes counties to prohibit parking on county property in the same manner as local municipalities may prohibit parking on their property.

SECTION 24—Subsection 1. The definition of master electrician is amended to remove the requirement of having a regular place of business in the municipality to qualify for a licence.

- (17) Any charge imposed under subsection 7 may be collected in the same manner and with the same remedies as provided by this Act for the collection of taxes upon business assessment. Manner of collection

- (18) No by-law designating an improvement area comes into force without the approval of the Municipal Board and as a condition of giving its approval the Municipal Board may by its order impose such restrictions, limitations and conditions with respect to such matter as may appear necessary or expedient. Approval of O.M.B.

- (19) A by-law designating an improvement area may be repealed to take effect upon the 31st day of December in the year in which it is passed, and subsections 2, 3 and 5 do not apply to a repealing by-law passed under this subsection. Repeal of by-law

**22.** Subsection 21 of section 380 of *The Municipal Act*, as enacted by section 27 of *The Municipal Amendment Act, 1966*, is repealed and the following substituted therefor: R.S.O. 1960, c. 249, s. 380, subs. 21 (1966, c. 93, s. 27), re-enacted

- (21) The board of an elementary school or secondary school as defined in *The Schools Administration Act* is liable to a sewer rate or a water works rate imposed under subsection 2 or 10 and to a sewage service rate imposed under subsection 15, notwithstanding the provisions of *The Assessment Act, 1968-69*. Liability of school boards R.S.O. 1960, c. 361

**23.—**(1) Paragraph 7 of section 391 of *The Municipal Act* is repealed. R.S.O. 1960, c. 249, s. 391, par. 7, repealed

(2) The said section 391 is amended by adding thereto the following paragraph: R.S.O. 1960, c. 249, s. 391, amended

13. For the exercise, in respect of property of the county, of the powers conferred upon the councils of local municipalities in respect of property of such municipalities by paragraph 108 of subsection 1 of section 379 and the provisions of such paragraph apply *mutatis mutandis*. Prohibiting unauthorized parking on county property

**24.—**(1) Clause *a* of paragraph 5 of section 401 of *The Municipal Act*, as re-enacted by section 17 of *The Municipal Amendment Act, 1967*, is amended by striking out "who has a regular place of business in the municipality" in the eighth and ninth lines, so that the clause shall read as follows: R.S.O. 1960, c. 249, s. 401, par. 5 (1967, c. 55, s. 17), cl. a, amended

- (a) In this paragraph, "master electrician" means a person who is skilled in the planning, superintending and installing of wires, conduits, apparatus, fixtures

or other appliances for the carrying or using of electricity for light, heat or power purposes, who is familiar with the laws, rules and regulations governing the same, and who, himself, or by journeymen electricians in his employ, performs electrical work; and "journeyman electrician" means a person who has been issued a certificate of qualification in the trade of electrician by the Department of Labour.

R.S.O. 1960,  
c. 249, s. 401,  
par. 12,  
re-enacted

(2) Paragraph 12 of the said section 401 is repealed and the following substituted therefor:

Plumbers

12. For licensing, regulating and governing plumbing contractors and master plumbers.

(a) In this paragraph, "master plumber" means a person who is skilled in the planning, superintending and installing of plumbing, is familiar with the laws, rules and regulations governing the same and who himself or by journeyman plumbers in his employ performs plumbing work; and "journeyman plumber" means a person who has been issued a certificate of qualification in the trade of plumber by the Department of Labour.

R.S.O. 1960,  
c. 249,  
s. 401a  
(1968, c. 76,  
s. 23),  
subs. 2,  
cl. b,  
amended

**25.**—(1) Clause *b* of subsection 2 of section 401a of *The Municipal Act*, as enacted by section 23 of *The Municipal Amendment Act, 1968*, is amended by striking out "removed" in the second line and inserting in lieu thereof "issued and revoked", so that the clause shall read as follows:

(b) prescribing the conditions on which licences may be issued and revoked, and providing for the revocation of such licences.

R.S.O. 1960,  
c. 249,  
s. 401a,  
(1968, c. 76,  
s. 23),  
amended

(2) The said section 401a is amended by adding thereto the following subsection:

Special sale  
deemed  
business

(4) A special sale shall be deemed to be a business for the purposes of this Act and any other Act that contains provisions with respect to the licensing, revoking of a license, regulating, governing, prohibiting or limiting of any business or the person carrying on or engaged in it.

R.S.O. 1960,  
c. 249, s. 405,  
subs. 3,  
amended

**26.** Subsection 3 of section 405 of *The Municipal Act* is amended by striking out "not more than 10 cents a mile" in the second and third lines and inserting in lieu thereof "such amount as is determined by council", so that the subsection shall read as follows:



Subsection 2. The paragraph is re-enacted for two purposes:

- (1) to remove the requirement that a master plumber have a regular place of business in the municipality to qualify for a licence;
- (2) to remove the authority for municipal licensing of journeyman plumbers as the Department of Labour now issues certificates of qualification in this regard.

SECTION 25—Subsection 1. The amendment is necessary to correct a typographical error.

Subsection 2. The amendment deems a special sale as defined in the section to be a business in order to remove any doubt as to the applicability of other provisions of the Act and other Acts such as *The Municipality of Metropolitan Toronto Act* with respect to the licensing function.

SECTION 26. The subsection is amended to authorize county and township councils to determine mileage allowances for attendance at meetings.

SECTION 27. Complementary to subsection 1 of section 23 of this Bill.

SECTION 28. The new paragraph authorizes municipalities to require the deposit of moneys to provide for the repair of curbing, sidewalks and paved boulevards damaged in the course of building construction or demolition. It also provides authority to use the deposited moneys to clean the streets of waste material tracked onto the streets during construction.

- (3) In the case of a council of a county or a township, the by-law may provide for the payment of such amount as is determined by council for each mile necessarily travelled in attending such meetings. Mileage allowance

**27.** Subsection 2 of section 411 of *The Municipal Act*, as re-enacted by section 13 of *The Municipal Amendment Act, 1964* and amended by section 31 of *The Municipal Amendment Act, 1966* and section 26 of *The Municipal Amendment Act, 1968*, is further amended by inserting after "industrial" in the ninth line "agricultural", so that the subsection shall read as follows: R.S.O. 1960, c. 249, s. 411, subs. 2 (1964, c. 68, s. 13), amended

- (2) The council of a municipality may, by a vote of three-fourths of all the members of the council present and voting or, in the case of a county, by a vote of three-fourths of the voting strength of the council, expend in any year such sum as it may determine for the purpose of paying any expenses of its department and commissioner of industries, if any, and for the purpose of diffusing information respecting the advantages of the municipality as an industrial, agricultural, business, educational, residential or vacation centre. Expenditures for publicity

**28.** Section 476 of *The Municipal Act*, as amended by section 23 of *The Municipal Amendment Act, 1960-61*, is further amended by adding thereto the following paragraph: R.S.O. 1960, c. 249, s. 476, amended

- 1a. For regulating the crossing of curbs, sidewalks or paved boulevards by vehicles delivering materials to or removing materials from abutting lands on which any building is being erected, altered, repaired or demolished, and for requiring the owners of such abutting lands, upon any application for the issuing of a permit certifying to the approval of plans of buildings to be erected, altered, repaired or demolished thereon, to pay to the municipality a sum of money not to exceed \$5 per foot of the limit of the lot abutting directly on such sidewalk, curbing or paved boulevard as a deposit to meet the cost of repairing any damage to the sidewalk, curbing or paved boulevard or to any water service box or other service therein caused by the crossing thereof by such vehicles. Deposit re damages to sidewalks, etc., upon issue of building permit
- (a) Where a by-law passed under this paragraph requires the payment of a deposit to cover the cost of damage to a sidewalk, curbing or paved boulevard, or to any water service

box or other service therein, the by-law shall provide that, upon the completion of the erection, alteration, repair or demolition of the building or buildings on the lands abutting such sidewalk, curbing or paved boulevard and upon application by the person by whom the deposit was paid, the amount by which the sum deposited exceeds the cost of such repairs shall forthwith be refunded.

(b) Where any moneys paid under this paragraph remain unclaimed for a period of six years, the municipal treasurer may cause to be published a notice containing a list of such unclaimed moneys, including the name of the depositor, and stating that all persons having any claim to any of such moneys are required to prove their claims within ninety days from the publication of the notice, and, upon the expiration of ninety days from the publication of such notice, the treasurer may transfer all of such moneys against which no claim has been made to the general funds of the municipality free of and from any and all claims of any kind whatsoever.

(c) Without limiting the generality of the foregoing, a by-law passed under this paragraph may require that the owner or occupier of the lands take all necessary steps to prevent building material, waste or soil from being spilled or tracked onto the public streets by vehicles going to or coming from the lands during the course of the erection, alteration, repair or demolition and may provide that, in addition to any penalty otherwise provided by law, the owner or occupier shall be responsible to the municipality for the cost of removing such building material, waste or soil, and such cost may be deducted from the deposit.

R.S.O. 1960,  
c. 249, s. 497,  
re-enacted

**29.** Section 497 of *The Municipal Act* is repealed and the following substituted therefor:

Apportion-  
ment of rate  
among  
townships  
by  
treasurers

**497.—(1)** Where a village comprises parts of two or more townships, the proportion of the amount required to be levied in each township shall be determined by the treasurers of the townships.



SECTION 29. Complementary to Bill 205, *The Assessment Act*,  
1968-69.

SECTION 30. Under section 30 of *The Department of Municipal Affairs Act* every local board of a municipality under supervision is likewise under supervision even though its jurisdiction may extend well beyond the limits of the municipality subject to supervision. Improvement districts are automatically under supervision. By the amendment only those local boards having jurisdiction solely within the limits of the improvement district will be automatically subject to supervision.

SECTION 31. The provisions of this Part dealing with municipal taxes are transferred from *The Assessment Act* without any change in principle, except:

1. Section 548 where the maximum discount or interest on tax is paid in advance is increased from 6 per cent to 8 per cent, and;
2. Section 574 where the maximum interest that may be charged on tax arrears is increased from two-thirds of 1 per cent per month to 1 per cent per month.

- (2) A meeting of the treasurers shall be held in every second year following the latest determination and the treasurers shall determine the proportion to be levied in each township. Meeting of treasurers
- (3) If the treasurers differ, notice of the fact shall be forthwith given to the inspecting trustee, who shall act with the treasurers in determining the proportions, and the decision of a majority is final and conclusive. Determination when treasurers differ
- (4) The determination of the treasurer or of the treasurers and the inspecting trustee shall be forthwith communicated to the clerk of each of the townships. Notice of determination to be given to clerk of township
- (5) The meeting of the treasurers shall be called by the treasurer of the township in which is situated the larger or largest part of the rateable property of the village. Who to call meeting of treasurers
- (6) The proportions as determined under this section govern until the next determination is to be made as provided by subsection 2. How long determination to govern

**30.** Section 521 of *The Municipal Act* is amended by adding thereto the following subsection: R.S.O. 1960, c. 249, s. 521, amended

- (2) Notwithstanding subsection 2 of section 30 of *The Department of Municipal Affairs Act*, where a local board as defined in that Act exercises any power or jurisdiction in another municipality or in territory without municipal organization as well as in an improvement district, such local board is not by reason only of subsection 1 subject to Part III of *The Department of Municipal Affairs Act*. Saving R.S.O. 1960, c. 98

**31.** *The Municipal Act* is amended by adding thereto the following Part: R.S.O. 1960, c. 249, amended

## PART XXV

### MUNICIPAL TAXES

526. All municipal, local or direct taxes or rates shall, where no other express provision is made, be levied upon the whole of the assessment for real property, business or other assessments made under *The Assessment Act, 1968-69*, according to the amounts assessed in respect thereof, and not upon any one or more kinds of property or assessment or in different proportions. *R.S.O. 1960, c. 23, s. 2, amended.* All taxes to be levied equally upon all assessments 1968-69, c. . . .

Rateable  
property,  
what to  
include

527. Where, in this or any other general or special Act or in any by-law passed under any such Act, the yearly rates or any special rate are expressly or in effect directed or authorized to be levied upon all the rateable property of a municipality for municipal or school purposes, such rates shall be calculated at so much in the dollar upon the total assessment of the municipality and shall be calculated and levied upon the whole of the assessment for real property, business or other assessment made under *The Assessment Act, 1968-69*. R.S.O. 1960, c. 23, s. 3, *amended*.

County  
councils to  
apportion  
sums  
required  
for county  
purposes

528. Where a sum is to be levied for county purposes, or by the county for the purposes of a particular locality, the council of the county shall ascertain, and by by-law direct, what portions of such sum shall be levied in each township, town or village in such county or locality. R.S.O. 1960, c. 23, s. 100.

County clerk  
to certify  
amounts to  
clerks of  
municipalities

529. The county clerk shall forthwith after the county rates have been apportioned certify to the clerk of each municipality in the county the total amount that has been so directed to be levied therein for the then current year for county purposes or for the purposes of any such locality, and the clerk of the municipality shall calculate and insert the same in the collector's roll for that year. R.S.O. 1960, c. 23, s. 101.

Act not to  
affect pro-  
visions for  
rates to  
raise  
interest on  
county  
debentures  
1968-69,  
c. . . .

530. Nothing in this Act or in *The Assessment Act, 1968-69* alters or invalidates any special provisions for the collection of a rate for interest on county debentures in any general or special Act or in any county by-law providing for the issue of debentures. R.S.O. 1960, c. 23, s. 102, *amended*.

County rate

531.—(1) Notwithstanding any other provision in this Act or any other special or general Act, the imposition or levy by a county council of any rate for county purposes shall be made and raised upon and from the assessment of real property and business assessments as equalized in the county.

Local muni-  
cipality to  
levy county  
rates on all  
rateable  
property

(2) When under this Act or any other special or general Act any rate is directed or required to be levied in a local municipality forming part of a county for county purposes, the rate shall in the local municipality be calculated and levied upon and against the whole rateable property including business assessments within such local municipality according to the last revised assessment roll thereof. R.S.O. 1960, c. 23, s. 103.



## COLLECTION OF TAXES

532. The taxes due upon any land with costs may be re-  
covered with interest as a debt due to the municipality from  
the owner or tenant originally assessed therefor and from any  
subsequent owner of the whole or any part thereof, saving his  
recourse against any other person, and are a special lien  
on the land in priority to every claim, privilege, lien or en-  
cumbrance of every person except the Crown, and the lien  
and its priority are not lost or impaired by any neglect,  
omission or error of the municipality or of any agent or  
officer, or by want of registration. R.S.O. 1960, c. 23, s. 105.

Who liable  
for taxes,  
lien on  
lands

533.—(1) The taxes payable by any person may be re-  
covered with interest and costs as a debt due to the munici-  
pality, in which case the production of a copy of so much of  
the collector's roll as relates to the taxes payable by such  
person, purporting to be certified as a true copy by the clerk  
of the municipality, is *prima facie* evidence of the debt.  
R.S.O. 1960, c. 23, s. 106 (1).

Recovery  
of taxes  
by action

(2) Notwithstanding any other provision in this Act and  
subject to section 76 of *The Assessment Act, 1968-69*, every  
person assessed in respect of business upon any assessment  
roll that has been revised by the Assessment Review Court  
or county judge is liable for any rates that may be levied  
upon such assessment roll notwithstanding the death or  
removal from the municipality of the person assessed and  
notwithstanding that such rates are not levied until the year  
following that in which the assessment roll was revised.  
R.S.O. 1960, c. 23, s. 106 (3), *amended*.

Liability for  
taxes on  
business in  
case of  
death or  
change of  
residence  
1968-69,  
c. ...

534. Where taxes are due upon any land occupied by a  
tenant, the collector or, after the roll has been returned, the  
treasurer, may give the tenant notice in writing requiring  
him to pay such collector or treasurer the rent of the premises  
as it becomes due from time to time to the amount of the  
taxes due and unpaid and costs, and the collector or treasurer  
has the same authority as the landlord of the premises would  
have to collect the rent by distress or otherwise to the amount  
of the unpaid taxes and costs; but nothing in this section  
prevents or impairs any other remedy for the recovery of  
the taxes or any portion thereof from the tenant or from  
any other person liable therefor. R.S.O. 1960, c. 23, s. 107.

Paying rent  
to collector  
or treasurer  
until taxes  
paid

535. Any tenant may deduct from his rent any taxes paid  
by him that as between him and his landlord the latter ought  
to pay. R.S.O. 1960, c. 23, s. 108.

When tenant  
may deduct  
taxes from  
rent

Provincial  
taxes

536. All moneys assessed, levied and collected under any Act by which the same are made payable to the Treasurer of Ontario or other public officer for the public uses of Ontario, or for any special purpose or use mentioned in the Act, shall be assessed, levied and collected in the same manner as local rates, and shall be similarly calculated upon the assessments as finally revised, and shall be entered in the collector's rolls in separate columns, in the heading whereof shall be designated the purpose of the rate. R.S.O. 1960, c. 23, s. 109.

Clerks of  
municipalities to  
make out  
collector's  
rolls, their  
form, con-  
tents, etc.

1968-69,  
c. . . .

537.—(1) The clerk of every municipality shall make a collector's roll or rolls, as may be necessary, containing columns for all information required by this or any other Act to be entered by the collector therein, and in such roll or rolls he shall set down the name in full of every person assessed, and in the proper columns in that behalf the amount for which he is assessed in respect of his real property and otherwise under *The Assessment Act, 1968-69* as ascertained after the final revision of the assessment roll, and he shall calculate and, opposite the assessed value, he shall set down in one column to be headed "*County Rates*" the amount for which the person is chargeable for any sums ordered to be levied by the council of the county for county purposes, and in another column to be headed "*General Rate*" the amount with which the person is chargeable in respect of sums ordered to be levied by the council of the municipality for the purposes thereof, and including any special rate for collecting the principal or interest for the payment of debentures issued, and in other columns any local improvement rate or school rate or other special rate, or sums for the commutation of statute labour or any sum that is required by any other Act to be placed on the collector's roll the proceeds of which are required by law or by the by-law imposing it to be kept distinct and accounted for separately, and every such last-mentioned rate shall be calculated separately and the column therefor shall be headed "*Special Rate*", "*Local Improvement Rate*", "*Public School Rate*", "*Separate School Rate*" or "*Special Rate for School Debts*", or as the case may be.

Preparation  
of collector's  
roll  
R.S.O. 1960,  
cc. 330, 368

(2) Notwithstanding subsection 1 or *The Public Schools Act* or *The Separate Schools Act*, the council of any municipality may by by-law provide that the clerk shall set down the name in full of every person assessed and the assessed value of his real property and taxable business, as ascertained after the final revision of the assessment roll, and opposite such assessed value he shall set down in a column for that purpose the total amount for which the person is chargeable for all sums ordered to be levied by the council or school boards for the purposes thereof.

(3) The form of the collector's roll may be varied to facilitate the use of, Collector's roll, mechanical methods

- (a) mechanical methods in the preparation of the roll;
- (b) mechanical methods of accounting and bookkeeping and, where the methods in this clause are used, the treasurer may exercise the powers and perform the duties of the collector and the clerk in respect of the roll.

(4) Appended to every roll made up under subsection 2 there shall also be a table setting forth, Information to be given in tables appended to rolls

- (a) the total amount of taxes to be collected under and by virtue of such roll or rolls;
- (b) the name and amount of each rate levied by the municipality that is required by law or by the by-law imposing it to be kept distinct and accounted for separately and specifying the aggregate proceeds of each rate; and
- (c) in the case of townships, the name and amount of each rate levied by the municipality for each school section,

and the clerk shall, before delivering the roll to the collector, furnish to the treasurer of the municipality a copy of the table.

(5) Where the council of a township exercises the power set forth in subsection 2, a separate form of demand for taxes or tax bill may be provided for each school section whereon shall be written, printed or endorsed a table setting forth the particulars of each rate levied in the school section. Tax bill, use of separate

(6) Notwithstanding any other provision in this Act or any other Act, the council of any local municipality may by by-law provide that the clerk shall not enter on any collector's roll the name of any tenant or lessee unless such tenant or lessee is required by the terms of his lease to pay the taxes or where the owner is not liable to pay the taxes. R.S.O. 1960, c. 23, s. 110. Certain names to be omitted from collector's roll

538.—(1) The council of any municipality may by by-law provide that where the sum of the taxes for which any person is chargeable in any year for municipal, school, local improve- Minimum tax

ment and other purposes, upon any real property assessed in one parcel to the same owner would according to the assessment thereon be less than \$6, the sum of such taxes shall be deemed to be \$6 and shall be so entered on the collector's roll, and the difference between the sum that would have been entered but for this section and the sum of \$6 shall form part of the general funds of the municipality.

Existing  
combined  
assessments  
to be  
continued  
1968-69,  
c....

(2) Where, immediately prior to the passing of a by-law by any municipality under subsection 1, lots therein owned by the same person were assessed together under paragraph 3 of subsection 2 of section 17 of *The Assessment Act, 1968-69*, such lots shall continue to be so assessed as long as they all remain the property of that person, provided that nothing in this subsection shall be deemed to apply to the amount at which such lots may be assessed.

Requirement  
for combined  
assessment

(3) Where, at any time after the passing of a by-law by any municipality under subsection 1, lots therein that adjoin one another are shown on the same registered plan and are owned by the same person, he may by notice in writing to the assessment commissioner require that such lots shall thereafter be assessed as one parcel and at one total amount of assessment during such time as he continues to be the owner. R.S.O. 1960, c. 23, s. 111, *amended*.

Collector's  
roll to be  
certified by  
clerk

539. The clerk shall attach to the roll a certificate signed by him according to the following form:

I do certify that the within (*or annexed, or attached, or as the case may be*) Roll is the Collector's Roll prepared according to the provisions of *The Municipal Act* for the.....  
.....of.....  
(*name of municipality*)  
for the year 19.....

A.B.  
Clerk of the.....

and shall deliver the roll so certified to the collector on or before the 1st day of September, or such earlier date as may be prescribed by by-law of the municipality. R.S.O. 1960, c. 23, s. 112, *amended*.

Correction  
of roll to  
carry out  
changes in  
assessment  
1968-69,  
c....

540. If alterations are made in the assessment roll, in accordance with the provisions of *The Assessment Act, 1968-69*, after the collector's roll or rolls for the municipality for the year for which such assessment has been made have been



prepared, the clerk of the municipality shall alter or amend the collector's roll or rolls to correspond with such alterations, and insert the proper rates therefor, and the rates or taxes shall be collectable in accordance with such corrected rolls in the same manner and with the like remedies as if they had been in the rolls when first prepared and certified by the clerk of the municipality. R.S.O. 1960, c. 23, s. 113, *amended*.

541. The collector, upon receiving his roll, shall proceed to collect the taxes therein mentioned. R.S.O. 1960, c. 23, s. 114. Duties of collectors

542.—(1) In cities, towns, villages and townships, the collector shall give to the person taxed a written or printed notice specifying the amount of the taxes payable by him by delivering the notice or causing it to be delivered to him or for him at his residence or place of business or upon the premises in respect of which the taxes are payable, and may call on the person taxed at his usual residence or place of business if within the municipality in and for which the collector has been appointed and demand payment of the taxes. Notice of taxes by collector

(2) In cities, towns, villages and townships, the council may by by-law authorize the collector, clerk or treasurer to mail the notice or cause it to be mailed to the address of the residence or place of business of such person. R.S.O. 1960, c. 23, s. 115 (1, 2). How may be given

(3) The written or printed notice above mentioned shall have written or printed thereon or attached thereto a schedule specifying the different rates and the total thereof used in calculating the taxes referred to in the notice and also containing the information required to be entered in the collector's roll under section 537. 1960-61, c. 4, s. 17. Particulars in tax notice

543.—(1) The collector shall at the time of such demand or notice, as the case may be, or immediately thereafter, enter or cause to be entered on his roll opposite the name of the person taxed the date of such demand or of the delivery or mailing of the notice. Entry of date of giving notice

(2) Every person so entering any such date shall append his initials thereto, and the entry is *prima facie* evidence of such demand or notice. R.S.O. 1960, c. 23, s. 116. Initials to entries

544. If any person whose name appears on the roll is not resident within the municipality, the collector shall transmit to him by mail, addressed in accordance with the notice given Proceedings in case of non-residents

by such non-resident, if notice has been given, a statement and demand of the taxes charged against him in the roll, and shall at the time of such transmission enter or cause to be entered the date thereof in the roll opposite the name of such person, and the entry is *prima facie* evidence of the transmission and of the time thereof, and the statement and demand shall contain, written or printed on some part thereof, the name and post office address of the collector. R.S.O. 1960, c. 23, s. 117, *amended*.

Certificates  
re dates of  
delivering  
notices

545.—(1) Instead of entering on the roll the date of the demand or of the delivery or mailing of the notice as required by sections 543 and 544, the collector may, at the time of such demand or notice, as the case may be, or immediately thereafter, make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the demands or notices in the roll or in the part were made, delivered or mailed.

Evidence

(2) Any such certificate is *prima facie* evidence of the making, delivery or mailing of such demand or notice. 1966, c. 10, s. 17.

Notice of  
address for  
tax bills

546. Where a person assessed furnishes the clerk with a notice in writing giving the address to which the notice of taxes may be delivered to him and requesting that the notice be delivered to such address by registered mail, the notice shall be so delivered by the collector who shall add the cost of registration to the taxes, and such notice shall stand until revoked in writing. R.S.O. 1960, c. 23, s. 118.

Certificate  
re current  
taxes

547. After taxes have been levied in any year, the collector shall upon demand give a certificate with respect to any assessment for real property or business assessment indicating that the taxes for the current year have been levied, the amount of the taxes and whether or not all or any part of such taxes have been paid. R.S.O. 1960, c. 23, s. 119; 1966, c. 10, s. 18.

By-laws  
requiring  
taxes to be  
paid into  
office of  
treasurer or  
collector

548.—(1) In cities, towns, villages and townships, the council may by by-law require the payment of taxes, including local improvement assessments, sewer rents and rates, and of other rents or rates payable as taxes, to be made into the office of the treasurer or collector by any day or days to be named therein, in bulk or by instalments, and may provide that on the punctual payment of any instalment the time for payment of the remaining instalment or instalments shall be extended to a day or days to be named, or may provide that in default of payment of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

Payments  
by instal-  
ments

(2) A by-law under subsection 1 may contain provisions with respect to the payment of taxes by tenants of lands owned by the Crown or in which the Crown has an interest, in which case the by-law shall provide that, where any such tenant has been employed either within or outside the municipality by the same employer for not less than thirty days, such employer shall pay over to the treasurer or collector on demand out of any wages, salary or other remuneration due to such employee the amount then payable for taxes under the by-law and such payment relieves the employer from any liability to the employee for the amount so paid. <sup>Crown property</sup>

(3) The council may by by-law impose a percentage charge as a penalty for non-payment of taxes or any class or instalment thereof not exceeding 1 per cent on the first day of default and on the first day of each calendar month thereafter in which default continues, but not after the end of the year in which the taxes are levied. <sup>Penalty for non-payment of taxes</sup>

(4) In any municipality in which a by-law has not been passed under subsection 3, the council may by by-law impose a penalty not exceeding 4 per cent on all taxes of the current year remaining unpaid on the first day of default after the 15th day of September of the year in which the taxes are levied. <sup>Idem</sup>  
R.S.O. 1960, c. 23, s. 120 (1-4).

(5) The council may by by-law authorize the treasurer or collector to receive in any year payments on account of taxes for that year in advance of the day that may be fixed by by-law for the payment of any instalment of such taxes and, <sup>Discount or interest on payments in advance</sup>

- (a) to allow a discount on any taxes so paid in advance at a rate not exceeding 8 per cent per annum and may allow interest at a rate not exceeding 8 per cent per annum on account of taxes so paid in advance for any portion of the period for which no discount is allowed; or
- (b) to allow interest on taxes paid in advance of the day fixed by by-law for the payment of any instalment of such taxes at a rate not exceeding 8 per cent per annum,

notwithstanding that the taxes for such year have not been levied or that the assessment roll on which such taxes are to be fixed and levied has not been revised and certified by the Assessment Review Court when any such advance payment is made, and a by-law passed under this subsection remains in force from year to year until it is repealed or amended.  
R.S.O. 1960, c. 23, s. 120 (5), *amended*.



Notice as  
to time and  
mode of  
payment

(6) If a by-law is passed providing for payment by instalments or allowing any such discount or imposing any such additional percentage charge, a notice shall be given in accordance with section 542 on which shall be written or printed a concise statement of the time and manner of payment and of the discount allowed or the percentage charge imposed, if any, and at any time within fourteen days after such notice has first been given, in accordance with section 542, any person may take advantage of the provisions of such by-law as to payment by instalments or with the discount allowed thereby, or without the additional percentage charge imposed thereby, as the case may be.

By-law to be  
in force until  
return of  
collector's  
roll

(7) Where, in accordance with this section, a percentage is added to unpaid taxes, the by-laws shall not be repealed before the return of the collector's roll.

Provision  
for payment  
of taxes  
into bank,  
etc.

(8) The council of any municipality may by by-law direct that moneys payable to the municipality for taxes or rates and upon such other accounts as may be mentioned in the by-law shall be paid by the collector of taxes or by the person charged with the payment thereof into such chartered bank of Canada, trust company or Province of Ontario Savings Office as the council shall by such by-law direct, to the credit of the treasurer of the municipality, and in such case the person making the payment shall obtain a receipt therefor, and the treasurer or collector of taxes shall make the proper entries therefor in the books of the municipality.

By-law to  
authorize  
part pay-  
ment of  
taxes due

(9) The council of any municipality may by by-law authorize the treasurer and the collector of taxes to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under subsection 3 in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.

Disposition  
of part  
payment of  
taxes

(10) Where the treasurer or the collector of taxes receives part payment on account of taxes due for any year, he shall credit such part payment first on account of the interest and percentage charges, if any, added to such taxes.

Payment of  
instalments  
in areas

(11) The council of any municipality may by by-law divide the municipality into separate areas for the purposes of this Act, and in any by-law providing for the payment of taxes by instalments may for every such area name a different day within a fixed period of time for the payment of any instalment. R.S.O. 1960, c. 23, s. 120 (6-11).



549.—(1) Subject to section 548, if taxes that are a lien <sup>Distress and sale for taxes that are a charge on land</sup> on land remain unpaid for fourteen days after demand or notice made or given pursuant to section, 542, 544 or 548, the collector or, where there is no collector, the treasurer may by himself or his agent, subject to the exemptions and provisos hereafter mentioned in this section, levy them with costs by distress,

- (a) upon the goods and chattels, wherever found within the county in which the municipality lies, belonging to or in the possession of the owner or tenant of the land whose name appears upon the collector's roll (who is hereinafter called "the person taxed");
- (b) upon the interest of the person taxed in any goods on the land, including his interest in any goods to the possession of which he is entitled under a contract for purchase or a contract by which he may or is to become the owner thereof upon performance of any condition;
- (c) upon the goods and chattels of the owner of the land found thereon, though his name does not appear upon the roll;
- (d) upon any goods and chattels on the land, where title to such goods and chattels is claimed in any of the following ways:
  - (i) by virtue of an execution against the person taxed or against the owner, though his name does not appear on the roll,
  - (ii) by purchase, gift, transfer or assignment from the person taxed, or from such owner, whether absolute or in trust, or by way of mortgage, or otherwise,
  - (iii) by the wife, husband, daughter, son, daughter-in-law or son-in-law of the person taxed, or of such owner, or by any relative of his, in case such relative lives on the land as a member of the family,
  - (iv) by virtue of any assignment or transfer made for the purpose of defeating distress;

provided that, where the person taxed or such owner is not in possession, goods and chattels on the land not belonging to the person taxed or to such owner are not subject to seizure,

and the possession by the tenant of such goods and chattels on the premises is sufficient *prima facie* evidence that they belong to him; provided also that no distress shall be made upon the goods and chattels of a tenant for any taxes not originally assessed against him as such tenant; provided also that in cities and towns no distress for taxes in respect of vacant land shall be made upon goods or chattels of the owner except upon the land.

Distress for  
taxes not a  
lien on land

(2) Subject to section 548, in case of taxes that are not a lien on land remaining unpaid for fourteen days after demand or notice made or given pursuant to section 542, 544 or 548, the collector or, where there is no collector, the treasurer may by himself or his agent, subject to the exemptions provided for in subsection 4, levy them with costs by distress,

- (a) upon the goods and chattels of the person taxed wherever found within the county in which the municipality lies for judicial purposes;
- (b) upon the interest of the person taxed in any goods to the possession of which he is entitled under a contract for purchase, or a contract by which he may or is to become the owner thereof upon performance of any condition;
- (c) upon any goods and chattels in the possession of the person taxed where title to them is claimed in any of the ways defined by subclauses i to iv of clause d of subsection 1, and in applying such subclauses they shall be read with the words "or against the owner though his name does not appear on the roll" and the words "or such owner" and the words "on the land" omitted therefrom;
- (d) upon goods and chattels that at the time of making the assessment were the property and on the premises of the person taxed in respect of business assessment and at the time for collection of taxes are still on the same premises, notwithstanding that such goods and chattels are no longer the property of the person taxed.

Case of  
goods in  
possession  
of ware-  
houseman,  
assignee or  
liquidator

(3) Notwithstanding subsections 1 and 2, no goods that are in the possession of the person liable to pay such taxes for the purpose only of storing or warehousing the goods or of selling the goods upon commission or as agent shall be levied upon or sold for such taxes, and provided that goods in the hands of an assignee for the benefit of creditors or in

the hands of a liquidator under a winding-up order are liable only for the taxes of the assignor or of the company that is being wound up, and for the taxes upon the premises in which the goods were at the time of the assignment or winding-up order, and thereafter while the assignee or liquidator occupies the premises or while the goods remain thereon.

(4) The goods and chattels exempt by law from seizure under execution are not liable to seizure by distress. Goods exempt from distress

(5) The person claiming such exemption shall select and point out the goods and chattels as to which he claims exemption. Exemption to be claimed

(6) If at any time after demand has been made or notice given pursuant to section 542, 544 or 548, and before the expiry of the time for payment of the taxes, the collector or, where there is no collector, the treasurer has good reason to believe that any person in whose hands goods and chattels are subject to distress under the preceding provisions is about to remove such goods and chattels out of the municipality before such time has expired and makes affidavit to that effect before the mayor or reeve of the municipality or before any justice of the peace, the mayor, reeve or justice shall issue a warrant to the collector or treasurer authorizing him to levy for the taxes and costs in the manner provided by this Act although the time for payment thereof may not have expired, and the collector or treasurer may levy accordingly. Levy of taxes under warrant

(7) A city shall for the purposes of this section be deemed to be within the county of which it forms judicially a part. City

(8) The costs chargeable in respect of any such distress and levy are those payable to bailiffs under *The Division Courts Act*. Costs R.S.O. 1960, c. 110

(9) No person shall make a charge for anything in connection with any such distress or levy unless such thing has been actually done. Prohibition

(10) In case any person offends against the provisions of subsection 9 or levies any greater sum for costs than is authorized by subsection 8, the like proceedings may be taken against him by the person aggrieved as may be taken by the party aggrieved in the cases provided for by sections 2, 4 and 5 of *The Costs of Distress Act*. Penalty R.S.O. 1960, c. 74

(11) Where personal property liable to seizure for taxes as hereinbefore provided is under seizure or attachment or has been seized by the sheriff or by a bailiff of any court or is Notice of taxes where goods under seizure

claimed by or in possession of any assignee for the benefit of creditors or liquidator or of any trustee or authorized trustee in bankruptcy or where such property has been converted into cash and is undistributed, it is sufficient for the tax collector to give to the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy notice of the amount due for taxes, and in such case the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy shall pay the amount to the collector in preference and priority to any other and all other fees, charges, liens or claims whatsoever.

Costs of  
distress,  
when to  
belong to  
corporation

(12) Where the person making any such distress and levy is a salaried employee of the municipal corporation, the costs in respect of such distress and levy belong to the corporation. R.S.O. 1960, c. 23, s. 121.

Informal-  
ties not to  
invalidate  
subsequent  
proceedings

550. No defect, error or omission in the form or substance of the notice required by section 542, 544 or 548 invalidates any subsequent proceedings for the recovery of the taxes. R.S.O. 1960, c. 23, s. 122.

Public notice  
of sale

551. The collector or his agent, by advertisement posted up in at least three public places in the municipality or where there are wards in the ward wherein the sale of goods and chattels distrained is to be made, shall give at least six days notice of the time and place of the sale, and of the name of the person whose property is to be sold, and, at the time named in the notice, the collector or his agent shall sell at public auction the goods and chattels distrained or so much thereof as may be necessary to realize the amount of the taxes and costs. R.S.O. 1960, c. 23, s. 123.

Surplus, if  
unclaimed,  
to be paid  
to party in  
whose  
possession  
the goods  
were

552. If the property distrained has been sold for more than the amount of the taxes and costs, and if no claim to the surplus is made by any other person on the ground that the property sold belonged to him or that he was entitled by lien or other right to the surplus, such surplus shall be returned to the person in whose possession the property was when the distress was made. R.S.O. 1960, c. 23, s. 124.

or to  
admitted  
claimant

553. If such claim is made by the person for whose taxes the property was distrained and the claim is admitted, the surplus shall be paid to the claimant. R.S.O. 1960, c. 23, s. 125.

When the  
right to  
surplus  
contested

554. If the claim is contested, such surplus shall be paid by the collector to the treasurer of the municipality, who shall retain it until the respective rights of the parties have been determined by action or otherwise. R.S.O. 1960, c. 23, s. 126.



555.—(1) Subject to subsection 2, every collector shall return his roll to the treasurer on or before the 28th day of February in the year next following the year in which the taxes were levied, or on such earlier date in that year as the council may appoint. Dates for return of collector's roll

(2) The council of every city may by by-law fix the times for the return of the collector's rolls, and may make any enlargements of the time so fixed. In cities

(3) The collector of every city, town and village shall, until the final return of the roll, pay over to the treasurer of the city, town or village the amount of his collection once every week or more often if the council by by-law so requires. Collectors' interim returns in cities, towns and villages

(4) The collector of every township shall, until the final return of the roll, pay over to the treasurer of the township the amount of his collections once every two weeks or more often if the council by by-law so requires. Collectors' interim returns in townships

(5) Every collector, on the request of the treasurer, shall deliver his roll, together with an account of all collections made, to the treasurer to be audited. R.S.O. 1960, c. 23, s. 127. Audit of collector's roll

556.—(1) At or before the return of his roll, every collector shall make oath in writing that the date of every demand of payment or notice of taxes required by sections 542 to 548, and every transmission of statement and demand of taxes required by section 544 entered by him in the roll, has been truly stated therein. Oath of collector on returning roll

(2) Every other person who has delivered or mailed a notice pursuant to section 542, 544 or 548 shall in like manner at or before the return of the roll make oath that the date of the delivery or mailing of every such notice by him has been truly stated in the roll. Idem

(3) Every such oath may be according to Form 29 and shall be written on or attached to the roll and may be taken before the treasurer or before any justice of the peace having jurisdiction in the municipality or any commissioner for taking affidavits or any notary public for Ontario. R.S.O. 1960, c. 23, s. 128, *amended*. Form of oath, etc.

557.—(1) If the collector fails or omits to collect the taxes or any portion thereof by the day appointed or to be appointed as mentioned in section 555, the council may, by resolution, authorize the collector, or some other person in his stead, to continue the levy and collection of the unpaid taxes in the manner and with powers provided by law for the general levy and collection of taxes. Failure of collector to collect

Duty as to  
return not  
affected

(2) No such resolution or authority alters or affects the duty of the collector to return his roll or in any manner invalidates or otherwise affects the liability of the collector or his sureties. R.S.O. 1960, c. 23, s. 129.

Proceedings  
when taxes  
unpaid

558.—(1) The treasurer shall, upon receiving the roll returned under section 555, mail or cause to be delivered a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year.

Verification  
notice

(2) When the auditor gives a verification notice to each person mentioned in subsection 1, the treasurer is not obliged to comply with subsection 1. R.S.O. 1960, c. 23, s. 133.

#### ARREARS OF TAXES

Statement  
to be  
furnished  
to county  
treasurer

559.—(1) In cases in which the county treasurer is required to collect arrears of taxes of a township or village, the treasurer of the township or village, as the case may be, shall within thirty days after the time appointed for the return and final settlement of the collector's roll in every year furnish the county treasurer with a statement of all unpaid taxes and school rates directed in the collector's roll or by school trustees to be collected. R.S.O. 1960, c. 23, s. 134 (1).

Contents of  
statement

(2) Such statement shall contain a description of the lots or parcels of land, a statement of unpaid arrears of taxes, if any, and of arrears of taxes paid, and the county treasurer is not bound to receive any such statement after the 7th day of April in each year. R.S.O. 1960, c. 23, s. 134 (2); 1961-62, c. 6, s. 12.

Other  
information

(3) The treasurer in such statement and both he and all other officers of the municipality shall from time to time furnish to the county treasurer such other information as the county treasurer may require and demand in order to enable him to ascertain the just tax chargeable upon any land in the municipality for that year. R.S.O. 1960, c. 23, s. 134 (3).

Municipalities  
united and  
afterwards  
disunited,  
etc.

560. If two or more municipalities, having been united for municipal purposes, are afterwards disunited, or if a municipality or part of a municipality is afterwards added to or detached from any county, or to or from any other municipality, the county or other treasurer shall make corresponding alterations in his books, so that arrears due on account of any parcel or lot of land, at the date of the alteration, shall be placed to the credit of the municipality within which the land after such alteration is situate. R.S.O. 1960, c. 23, s. 135.

561. The county or other treasurer shall not be required to keep a separate account of the several distinct rates that may be charged on lands, but all arrears, from whatever rates arising, shall be taken together and form one charge on the land. R.S.O. 1960, c. 23, s. 136.

All arrears to form one charge upon lands

562.—(1) After the collector's roll has been returned to the treasurer of a township or village, and before such treasurer has furnished to the county treasurer the statement mentioned in section 559, arrears of taxes may be paid to such local treasurer; but, after such statement has been returned to the county treasurer, no more money on account of the arrears then due shall be received by any officer of the municipality to which the roll relates.

After return of roll, who to receive taxes

(2) The collection of arrears thenceforth belong to the treasurer of the county alone, and he shall receive payment of such arrears, and he shall give a receipt therefor, specifying the amount paid, for what period, the description of the lot or parcel of land, and the date of payment, in accordance with the provisions of section 571. R.S.O. 1960, c. 23, s. 137.

Collection of arrears to belong to county treasurer only

563. The county treasurer and the treasurer of any municipality whose officers have power to sell lands for arrears of taxes may from time to time receive part payment of taxes returned to him as in arrears upon any land for any year and shall credit such payment first on account of the interest and percentage charges, if any, added to such taxes; but no such payment shall be received after a warrant has issued for the sale of the land for taxes. R.S.O. 1960, c. 23, s. 138.

Receiving payments on account of arrears

564.—(1) The treasurer of every county shall furnish to the clerk of each municipality in the county except those whose officers have power to sell lands for arrears of taxes, and the treasurer of every such last-mentioned municipality shall furnish to the clerk of the municipality a list of all the lands in the municipality in respect of which any taxes have been in arrears for the three years next preceding the 1st day of January in any year, and such list shall be so furnished on or before the 1st day of February in every year and shall be headed in the words following: "*List of lands liable to be sold for arrears of taxes in the year 19...*"; and, for the purpose of the computation of such three years, the taxes for each year shall be deemed to have been in arrears on and from the 1st day of January in such year.

Lists of lands three years in arrears for taxes to be furnished to clerks

(2) Where in any year the list referred to in subsection 1 has been furnished to the clerk of a municipality, the treasurer who furnished the list shall not later than the 15th day of September in that year, or such earlier date as the clerk may request in writing, furnish a supplemental list to the clerk

Treasurer to furnish supplemental list of lands no longer liable to be sold



showing thereon the lands, if any, included in the earlier list that at the date of the supplemental list are no longer liable to be sold for arrears of taxes. R.S.O. 1960, c. 23, s. 139, *amended*.

Clerks to keep the lists in their offices open to inspection, give copy to Assessment Commissioner

565.—(1) The clerk of the municipality shall keep the list so furnished by the treasurer on file in his office, subject to the inspection of any person requiring to see it, and he shall also deliver a copy of such list in each year to the Assessment Commissioner, and it is the duty of the Assessment Commissioner to ascertain if any of the lots or parcels of land contained in such lists are incorrectly described and to notify the occupants and owners thereof, if known, whether resident within the municipality or not, upon their respective assessment notices, or otherwise, that the land is liable to be sold for arrears of taxes, and to enter in a column to be reserved for the purpose the words "*Parties notified*" or "*Incorrectly described*", as the case may be, and all such lists shall be signed by the Assessment Commissioner, verified as provided in subsection 3, and returned to the clerk with the assessment roll, together with a memorandum of any error discovered therein, and the clerk shall compare the entries in the Assessment Commissioner's return with the assessment roll and report any differences to the Assessment Commissioner for verification, and the clerk shall transmit such lists and any such memorandum forthwith to the treasurer of the municipality if the municipality is one whose officers have power to sell lands for arrears of taxes, or in other cases to the county treasurer, and the treasurer in either case shall attach the seal of the corporation to such lists and file them in his office for public use, and every such list or copy thereof shall be received in any court as evidence, in any case arising concerning the assessment of such lands.

Assessment Commissioner to be furnished with copy of supplemental list of lands no longer liable to be sold

(2) Where in any year the clerk of a municipality is furnished with the supplemental list mentioned in subsection 2 of section 564, he shall forthwith deliver a copy thereof to the Assessment Commissioner and after its delivery subsections 1 and 3 cease to apply in respect of the lands shown on the supplemental list.

Assessment Commissioner's certificate

(3) The Assessment Commissioner shall attach to each such list a certificate signed by him, and verified by oath or affirmation, in the form following:

*I do certify that I have examined or caused to be examined all the lots in this list named; and that I have entered or caused to be entered the names of all occupants thereon, as well as the names of the owners thereof, when known; and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief.*

R.S.O. 1960, c. 23, s. 140, *amended*.



566. If, on an examination of the return required under section 565 of lands liable to be sold for taxes, or otherwise, it appears to the treasurer that any land liable to assessment has not been assessed for the current year, he shall report the same to the clerk of the municipality; thereupon, or if the same comes to the knowledge of the clerk in any other manner, the clerk shall proceed as provided in section 42 of *The Assessment Act, 1968-69*. R.S.O. 1960, c. 23, s. 141, *amended*.

Proceedings where any land is found not to have been assessed

1968-69, c. . . .

567. Every clerk of a municipality who neglects to preserve the list of lands in arrears for taxes, furnished to him by the treasurer in pursuance of section 564, or to furnish copies of such lists, as required, to the Assessment Commissioner, and every Assessment Commissioner who neglects to examine or cause to be examined the lands entered on his list, and to make or cause to be made returns in the manner hereinbefore directed, is guilty of an offence and on summary conviction is liable to a fine of not more than \$200. R.S.O. 1960, c. 23, s. 142, *amended*.

Offence for neglect to preserve list of lands in arrears for taxes

568.—(1) When it is shown to the Assessment Review Court or to the council of a municipality that taxes or rates are or have become due upon land assessed in one block, the Assessment Review Court or council, upon the application by the treasurer of the municipality or by or on behalf of any person claiming to be the owner of one or more parcels of the land, may, after notice of the application to all owners, direct the apportionment of the taxes or rates upon such parcels in proportion to their relative value at the time of the assessment, regard being had to all special circumstances, and the council may direct how any part payment made under section 563 is to be applied, and, upon payment of the apportionment assigned to any parcel, the payment shall be a satisfaction of the taxes or rates thereon, or the Assessment Review Court or the council, as the case may be, may make such other direction as the case may require, and the provision herein contained is retroactive in its operation, but does not apply to any lands that have been advertised for sale for taxes or rates.

Apportionment of taxes where land assessed in block

(2) Forthwith after an apportionment has been made, the clerk shall transmit a copy of the minute or resolution to the treasurer, who, upon receipt thereof, shall enter it in his books, and thereafter each lot or other subdivision of the land affected is liable only for the amount of taxes or rates apportioned thereto, and is only liable for sale for non-payment of the tax or rate so apportioned or charged against it. R.S.O. 1960, c. 23, s. 143, *amended*.

Minute of apportionment for treasurer

569. An appeal may be had to the Municipal Board by any owner or owners from any decision or apportionment made

Appeal

under section 568 and a like appeal may be had by the municipality from a decision or apportionment made by the Assessment Review Court under section 568. R.S.O. 1960, c. 23, s. 145, *amended*.

Written  
statement  
of arrears

570.—(1) The treasurer shall, on demand, give a written certified statement of the arrears due on any land, and he may charge \$1 for the search and certified statement on each separate parcel, but he shall not make any charge to any person who forthwith pays the taxes.

Form

(2) Such certified statement may be according to Form 30. R.S.O. 1960, c. 23, s. 146.

County  
treasurers,  
etc., to keep  
triplicate  
blank re-  
ceipt books

571.—(1) The treasurer of every county shall keep a triplicate blank receipt book and, on receipt of any sum of money for taxes on land, shall deliver to the person making payment one of such receipts, and shall deliver to the treasurer of the local municipality in which the land is situate the second of the set, with the corresponding number, retaining the third of the set in the book, the delivery of such receipts to be made to the treasurer of the local municipality at least every three months.

Filing of  
receipts

(2) The county treasurer shall file such receipts, and, in a book to be kept for that purpose, shall enter the name of the person making payment, the lot on which payment is made, the amount paid, the date of payment and the number of the receipt, and the auditors shall examine and audit such books and accounts at least once in every twelve months.

Treasurer  
to keep  
duplicate  
receipt book

(3) In cities, towns and other municipalities having power to sell lands for non-payment of taxes, the treasurer thereof shall keep a duplicate blank receipt book, and on receipt of any sum of money for taxes on land shall deliver to the person making the payment one of such receipts, retaining the second of the set in the book, and the auditors shall examine and audit such books and accounts at least once in every year. R.S.O. 1960, c. 23, s. 147.

As to  
pretended  
receipt, etc.

572. If any person produces to the treasurer, as evidence of payment of any tax, any paper purporting to be a receipt of a collector, school trustee or other municipal officer, the treasurer is not bound to accept it until he has received a report from the clerk of the municipality interested, certifying the correctness thereof, or until he is otherwise satisfied that such tax has been paid. R.S.O. 1960, c. 23, s. 148.

Lands on  
which taxes  
unpaid to be  
entered in  
certain  
books by  
treasurer

573. The treasurer of every county shall keep a separate book for each township and village, in which he shall enter all the lands in the municipality on which it appears, from the

returns made to him by the clerk and from the collector's roll returned to him, that there are any taxes unpaid, and the amounts so due, and he shall, on the 15th day of January in every year, complete and balance his books by entering against every parcel of land the arrears, if any, due at the last settlement, and the taxes of the preceding year that remain unpaid, and he shall ascertain and enter therein the total amount of arrears, if any, chargeable upon the land at that date. R.S.O. 1960, c. 23, s. 149.

574.—(1) Notwithstanding any special Act, the treasurer, collector or county treasurer, as the case may be, shall add to the amount of all taxes due and unpaid interest at the rate of one-half of 1 per cent per month for each month or fraction thereof from the 31st day of December in the year in which the taxes were levied until the taxes are paid, provided that the council by by-law may increase such rate to a rate not exceeding 1 per cent per month. 1961-62, c. 6, s. 13, *amended*.

(2) No interest or percentage added to taxes shall be compounded.

(3) Interest and percentages added to taxes form part of such taxes and shall be collected as taxes. R.S.O. 1960, c. 23, s. 150 (2, 3).

(NOTE.—*For procedure in lieu of tax sales in certain municipalities, see The Department of Municipal Affairs Act, R.S.O. 1960, c. 98.*)

575. The treasurer shall not sell any lands for taxes that have not been included in the list furnished by him pursuant to section 564 to the clerks of the municipalities in the month of January preceding the sale. R.S.O. 1960, c. 23, s. 151.

576.—(1) Where a part of the tax on any land is in arrear for three years as provided by section 564 and subject to section 575, the treasurer shall, unless otherwise directed by by-law of the council, submit to the warden of the county a list in duplicate of all the lands liable under this Act to be sold for taxes, with the amount of arrears against each lot set opposite to the same, and the name and address of the owner, if known, and the warden shall authenticate each of such lists by affixing thereto the seal of the corporation and his signature, and one of such lists shall be deposited with the clerk of the county and the other shall be returned to the treasurer with a warrant thereto annexed, under the hand of the warden and the seal of the county, commanding the treasurer to levy upon the land for the arrears due thereon, with his costs.



Treasurer  
to have  
power to  
add arrears  
accruing  
after return

(2) In municipalities whose officers have power to sell lands for arrears of taxes, the treasurer may add to the taxes shown in the list of lands liable to be sold for taxes any taxes that have fallen due since those shown in the lists furnished by the treasurer to the clerk under section 564, and have been returned by the collector to him as provided in section 558, and such lands may be sold as if such last-mentioned taxes had been included in the statement furnished to him by the clerk under section 564. R.S.O. 1960, c. 23, s. 152.

Expenses  
added to  
arrears

577. The treasurer shall, in each case, add to the arrears his commission or other lawful charges, and the costs of publication. R.S.O. 1960, c. 23, s. 153.

By-law  
extending  
period of  
three years,  
etc.

578. The council of a county or municipality whose officers have power to sell lands for arrears of taxes may by by-law passed for that purpose, from time to time, direct that no warrant shall issue for the sale of lands for taxes until after the expiration of a longer period than that provided by section 576, and may also direct that such lands only be included in the warrant as are chargeable with arrears exceeding a certain sum to be named in the by-law, and may also direct that only such lands be included in the warrant as belong to any classification mentioned in the by-law or are of the character mentioned therein. R.S.O. 1960, c. 23, s. 154.

Distinguishing  
lands in  
list annexed  
to warrant

579. In the list annexed to every warrant, the lands mentioned therein shall be distinguished as patented, unpatented, or under lease or licence of occupation from the Crown or municipality, and the interest therein, if any, of the Crown or of the municipality shall be specially mentioned. R.S.O. 1960, c. 23, s. 155.

Correction  
of errors by  
treasurer

580. The county treasurer may, from time to time, correct any clerical error that he discovers or that may be certified to him by the clerk of any municipality. R.S.O. 1960, c. 23, s. 156.

Where  
distress on  
premises,  
treasurer  
may  
distrain

581. If there are to the knowledge of the treasurer goods and chattels liable to distress upon any land in arrear for taxes, he shall levy the arrears of taxes and the costs by distress, and has the same authority to collect by distress as a collector has under this Act, and section 549 applies thereto; but no sale of the land is invalid by reason of the treasurer not having distrained, though there were on the land goods and chattels liable to distress before or at the time of sale. R.S.O. 1960, c. 23, s. 157.

Treasurer's  
duty on  
receiving  
warrant to  
sell

582. A treasurer is not bound to make inquiry, before effecting a sale of land for taxes, to ascertain whether or not there is any distress upon the land, or to inquire into or form any opinion of the value of the land. R.S.O. 1960, c. 23, s. 158.



583.—(1) The treasurer shall prepare a copy of the list of lands annexed to the warrant and shall add thereto in a separate column a statement of the proportion of costs chargeable on each lot for advertising and for his commission or other lawful charges, distinguishing therein any of such lands that are unpatented or under lease or licence of occupation from the Crown as “unpatented” or “under Crown lease” or “under Crown licence”, as the case may be, and such list shall contain a notice that, unless the arrears of taxes and costs are sooner paid, the treasurer will proceed to sell the lands on the day and at the place specified therein.

Treasurer  
to prepare  
list of lands  
to be sold

(2) Such list shall be published in *The Ontario Gazette* once during the month immediately preceding the period of time mentioned in section 584.

(3) A notice, stating that copies of the list of lands for sale for arrears of taxes may be had in the office of the treasurer and that such list has been published in *The Ontario Gazette* on the day specified in such notice and that, unless the arrears of taxes and costs are sooner paid, the treasurer will proceed to sell the lands on the day and at the place named therein, shall be published once a week for the thirteen weeks immediately preceding the day of sale in at least one newspaper published in the county or in the case of a union of counties in at least one newspaper published in each county of the union, or where the sale is to be held by the treasurer of a municipality in at least one newspaper published in the municipality and if no newspaper is published in the county or municipality then in at least one newspaper published in an adjacent county or municipality. R.S.O. 1960, c. 23, s. 159.

Publication  
of list and  
notice of  
sale

584. The day of the sale shall be more than ninety-one days after the first publication of the list in *The Ontario Gazette*. R.S.O. 1960, c. 23, s. 160.

Time of  
sale

585. The treasurer of a county shall also post a printed copy of the list published in the newspaper in some convenient and public place at the court house of the county or district at least three weeks before the time of sale and the treasurer of a municipality other than a county shall also post a printed copy of such list in some convenient and public place at the place where the council of the municipality usually meets at least three weeks before the time of sale. R.S.O. 1960, c. 23, s. 161.

Notice to be  
posted up

586.—(1) For the purpose of tax sales, the Lieutenant Governor in Council may by order in council divide a provisional judicial district, and the council of any county may by by-law divide the county, into tax sale districts, each of which may contain one or more municipalities.

Tax sale  
districts

Place of  
sales  
therein

(2) The order in council or by-law may provide that there-after the sales of land situate therein for arrears of taxes shall be held by the treasurer at such place in the tax sale district as may be named in the order in council or by-law.

Payment of  
expenses

(3) Where any such order in council or by-law is passed, provision shall be made therein, or by further order in council or by-law, respecting the payment to the treasurer of his travelling and other expenses connected with his attending tax sales.

Advertise-  
ment, what  
to contain

(4) Every advertisement or notice of a tax sale shall state the name or number of the tax sale district and the place therein at which the sale will be held. R.S.O. 1960, c. 23, s. 162.

Adjourning  
sale, if no  
bidders

587. If at any time appointed for the sale of the lands no bidders appear, the treasurer may adjourn the sale from time to time. R.S.O. 1960, c. 23, s. 163.

Mode in  
which the  
lands shall  
be sold  
by the  
treasurer

588.—(1) If the full amount of the taxes for which the land was offered for sale has not been collected, or if no person appears to pay the same at the time and place appointed for the sale, the treasurer shall sell by public auction so much of the land as is sufficient to discharge the taxes, and all lawful charges incurred in and about the sale and the collection of the taxes, selling in preference such part as he may consider best for the owner to sell first, and, in offering or selling such lands, it is not necessary to describe particularly the portion of the lot that is to be sold, but it is sufficient to say that he will sell so much of the lot as may be necessary to secure the payment of the taxes, and the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the taxes for which the land was offered for sale, together with expenses of sale, and together with 10 per cent added thereto, and together with the amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and together with the taxes including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 3.

When land  
does not  
sell for full  
amount of  
taxes

(2) If the treasurer fails at such sale to sell any land for the full amount of taxes, including the full amount of commission and other lawful charges and costs added under

section 577, he shall at such sale adjourn it until a day then to be publicly named by him, not earlier than a week nor later than three months thereafter, of which adjourned sale he shall give notice by public advertisement in the local newspaper, or in one of the local papers in which the original sale was advertised, and on such day he shall sell such lands unless otherwise directed by the council of the municipality in which they are situate, for any sum he can realize, and shall accept such sum as full payment of such taxes; and the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the taxes for which the land was offered for sale, together with expenses of sale, and together with 10 per cent added thereto, and together with the amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and together with the taxes including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 3.

(3) If the price offered for any land at the adjourned sale is less than the full amount of the taxes for which the land was offered for sale and the charges and costs, or if no price is offered, it is lawful for the municipality to purchase the land for the amount due, provided that an appropriation has been made for the purpose and that previous notice by public advertisement in the local newspaper or in one of the local newspapers in which the original sale was advertised of intention so to do has been given by the treasurer; and the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the taxes for which the land was offered for sale, together with the expenses of the sale, and together with 10 per cent added thereto, and together with the amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and together with the taxes including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, and such taxes shall be computed at the rate fixed by by-law for each year in which such taxes are payable upon the value placed thereon upon the assessment roll for the last preceding year in which it was assessed and the local improvement rates shall be computed at the rate fixed in the by-law by which the same were rated or imposed and upon the frontages

Purchase by  
municipality



shown upon the list of properties and the frontages thereof as settled by the Assessment Review Court for such local improvement. R.S.O. 1960, c. 23, s. 164, *amended*.

Mode of  
selling land  
for taxes

589.—(1) Notwithstanding section 588, the treasurer is not obliged to sell for taxes only a portion of land separately assessed but may sell the whole of such land for the best price offered at the sale, and any money obtained by the treasurer as the price of such land shall be applied, firstly, in paying the full amount of the taxes for which the land was offered for sale, together with the expenses of sale, and, secondly, in payment of the taxes, including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land, and the balance, if any, shall be paid by the treasurer to the owner of the land or to such other person as may be authorized by law to receive the balance less such charge and expenses as the treasurer may pay or incur in satisfying himself of the right of such owner or other person to receive the balance, and it is the duty of the person claiming the balance to produce to the treasurer proof of his right to receive the balance; provided that the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the purchase price, together with 10 per cent of the full amount of the taxes for which the land was offered for sale and of the expenses of sale added thereto, and together with the full amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and the balance, if any, outstanding of the taxes including local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 2 of section 588, but if the purchaser is the municipality redemption as aforesaid may be made upon payment of the full amount of the taxes for which the land was offered for sale, together with the expenses of sale, and together with 10 per cent added thereto, and together with the full amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and together with the taxes including local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 3 of section 588.

Unclaimed  
balances

(2) Any balance payable to the owner of the land sold or to any other person entitled thereto shall, if not claimed



within six years after the sale, belong to the municipality absolutely.

(3) Where an appropriation has been made for the purpose, the municipality may purchase lands under this section. Purchase by municipality  
R.S.O. 1960, c. 23, s. 165.

590. If a purchaser fails to pay his purchase money immediately, the treasurer shall forthwith again put up the property for sale. When purchaser fails to pay purchase money  
R.S.O. 1960, c. 23, s. 166.

591.—(1) Where the Crown whether as represented by the Government of Canada or the Government of the Province of Ontario, or any tribe or body of Indians or any member thereof, has an interest in any land in respect of which taxes are in arrear, the interest only of persons other than the Crown, tribe or body of Indians or any member thereof, therein is liable to be sold for arrears of taxes. Land in which the Crown has an interest

(2) Where the treasurer so sells the interest of any person, it shall be distinctly expressed, in the tax deed to be made under this Act to the purchaser, that the sale is only of the interest of such person in the land, and, whether so expressed or not, the tax deed in no wise affects the interest or rights of the Crown or tribe or body of Indians or any member thereof in the land sold, and gives the purchaser the same interest and rights only in respect of the land as the person had whose interest is being sold. Tax deed not to affect interest of Crown

(3) Where the interest so sold of any person is that of a lessee, licensee or locatee, the tax deed is valid without requiring the consent of the Minister of Lands and Forests. Validity of tax deed  
R.S.O. 1960, c. 23, s. 167.

592. No person is entitled to purchase at a sale for taxes, under section 588 or from a municipality that has purchased land thereunder, more unpatented land in the free grant districts than a locatee is entitled to obtain or hold under Part II of *The Public Lands Act*. Land purchased at tax sales not to exceed limit fixed by R.S.O. 1960, c. 324  
R.S.O. 1960, c. 23, s. 168.

593. No sale for taxes shall be made of unpatented land in the free grant districts where the taxes due thereon are less than \$10, if the lands have not been before the 27th day of May, 1893, advertised for sale, nor where no *bona fide* improvements have been made by or on behalf of the locatee. Sales not to be made where taxes less than \$10, or no improvements made  
R.S.O. 1960, c. 23, s. 169.

594. All lands in the free grant districts purchased under sale for taxes are subject to all the terms and conditions as to settlement or otherwise required by Part II of *The Public* Lands purchased to be subject to conditions of R.S.O. 1960 c. 324

*Lands Act*, unless under special circumstances the Minister of Lands and Forests sees fit to dispense therewith in whole or in part. R.S.O. 1960, c. 23, s. 170.

Sale of interest of lessee or tenant of municipal property

595. If the treasurer sells any interest in land of which the fee is in the municipality in respect of which the taxes accrue, he shall only sell the interest therein of the lessee or tenant, and it shall be so distinctly expressed in the tax deed. R.S.O. 1960, c. 23, s. 171.

Sale of lands for taxes not to affect collection of other rates

596. No sale of lands for taxes or for rates under a drainage or local improvement by-law invalidates or in any way affects the collection of a rate that has been assessed against or imposed or charged upon such lands prior to the date of the sale, but that accrues or becomes due and payable after the rates or taxes in respect of which the sale is had became due and payable or after the sale. R.S.O. 1960, c. 23, s. 172.

Treasurer selling to give purchaser a certificate of land sold

597. The treasurer, after selling any land for taxes, shall give a certificate under his hand to the purchaser, stating distinctly what part of the land, and what interest therein, have been sold, or stating that the whole lot or estate has been so sold, and describing the same, and also stating the quantity of land, the sum for which it has been sold, and the expenses of sale, and further stating that a deed conveying the land to the purchaser or his assigns, according to the nature of the estate or interest sold, with reference to sections 588 and 591, will be executed by the treasurer and warden on demand, at any time after the expiration of the period hereinafter provided for redemption. R.S.O. 1960, c. 23, s. 173.

Purchaser of lands deemed owner for certain purposes

598.—(1) The purchaser shall, on the receipt of the treasurer's certificate of sale, become the owner of the land, so far as to have all necessary rights of action and powers for protecting the land from spoliation or waste, until the expiration of the term during which the land may be redeemed; but he shall not knowingly permit any person to cut timber growing upon the land, or otherwise injure the land, nor shall he do so himself, but he may use the land without deteriorating its value.

Limitation of liability

(2) The purchaser is not liable for damage done to the property without his knowledge during the time the certificate is in force.

Repairs

(3) Where the purchaser is a municipality, it may make any expenditure necessary in order to keep the land in a proper state of repair or to insure the land, and the amount thereof with interest as provided in section 574 may be added

to the amount required to redeem the land, provided that the treasurer has sent at least one month before making such expenditure a notice containing the particulars of the proposed expenditure and an estimate of the cost thereof to each encumbrancer, if any, and to the registered owner by registered mail to the address of such encumbrancer or owner if known to the treasurer and, if such address is not known to the treasurer, then to any address of such encumbrancer or owner appearing in the records of the registry office or sheriff's office. R.S.O. 1960, c. 23, s. 174.

599. From the time of a tender to the treasurer of the full amount of redemption money required by this Act, the purchaser ceases to have any further right in or to the land in question. R.S.O. 1960, c. 23, s. 175.

600. Every treasurer is entitled to  $2\frac{1}{2}$  per cent commission upon the sums collected by him, as aforesaid, except that, where the taxes against any parcel of land are less than \$10, the treasurer is entitled to charge, in lieu of his commission, 25 cents; but where the treasurer is paid a salary for his services such commission may, by arrangement with the council, be paid into the funds of the municipality like any other revenue of the municipality. R.S.O. 1960, c. 23, s. 176.

601. Where land is sold by a treasurer according to section 583 and the following sections of this Act, he may add the commission and other charges that he is authorized by this Act to charge for the services above-mentioned to the amount of arrears on those lands in respect of which such services have been severally performed, and in every case he shall give a statement in detail with each certificate of sale of the arrears and costs incurred. R.S.O. 1960, c. 23, s. 177.

602. The treasurer shall, in all certificates and deeds given for lands sold at such sale, give a description of the part sold with a sufficient certainty, and, if less than a whole lot is sold, then he shall give such a general description as may enable a surveyor to lay off the piece sold on the ground, and he may make search, if necessary, in the registry office to ascertain the description and boundaries of the whole parcel, and he may also obtain a surveyor's description of such lots, to be taken from the registry office or the government maps, where a full description cannot otherwise be obtained, and the charges so incurred shall be included in the account and paid by the purchaser of the land sold or the person redeeming the land. R.S.O. 1960, c. 23, s. 178.



Treasurer  
entitled to  
no other  
fees

603. Except as hereinbefore provided, the treasurer is not entitled to any other fees or emoluments for any services rendered by him relating to the collection of arrears of taxes on lands. R.S.O. 1960, c. 23, s. 179.

Evidence of  
redemption

604. The treasurer shall give to the person paying redemption money a receipt stating the sum paid and the object of payment, and such receipt is evidence of the redemption. R.S.O. 1960, c. 23, s. 180.

Conveyance  
to former  
owner

605.—(1) Notwithstanding the other provisions of this Act or any other Act, where land that has been sold for taxes has been purchased by the municipality and the period for redemption has expired and where such land has not been sold or conveyed and has not been declared by by-law to be required for the purposes of the municipality, any person to whom notice was sent under subsection 2 of section 606 is, at any time with the approval of the Department, entitled to a conveyance of such land upon payment of the full amount that would have been payable in respect of taxes, penalties and interest had the land not been sold for taxes, together with the amount with interest thereon of any expenditure incurred for repairs and insurance and together with the costs in connection with such sale and of such conveyance.

Further  
notice

(2) Notwithstanding subsection 1, the treasurer may, at any time after the expiration of ten years from the date of the sale, cause to be sent by registered mail, to each person to whom notice was sent under subsection 2 of section 606, a further notice that, if he does not apply for a conveyance of the land under subsection 1 and tender the payment required under subsection 1 within six months of the date the notice is sent, his right to do so will expire.

Cessation  
of rights  
under  
subs. 1

(3) If a person notified under subsection 2 does not apply for a conveyance and tender the payment required under subsection 1 within such six months, his right to do so ceases to exist. R.S.O. 1960, c. 23, s. 181.

Treasurer to  
search title

606.—(1) Within ninety days from the day of sale, the treasurer shall, if the land is not previously redeemed, make or cause to be made search in the registry office and in the sheriff's office to ascertain whether or not there are mortgages or other encumbrances affecting the land sold and who is the registered owner of the land. R.S.O. 1960, c. 23, s. 182 (1).

Notice to  
encum-  
brancer and  
owner

(2) The treasurer shall, within the said period of ninety days from the day of the sale, if the land is not previously redeemed, send by registered mail to each encumbrancer, if any, and to the registered owner, to the address of such



encumbrancer or owner as it appears at that time in the records of the municipality in which the land is situated or, if such address does not appear in any of the records of such municipality or is not known to the treasurer, to any address of such encumbrancer or owner appearing in the records of the registry office or sheriff's office, a notice stating that the land has been sold for taxes, the date of the sale, and that the encumbrancer or owner is at liberty within one year from the day of sale, exclusive of the day of sale, to redeem the estate sold by paying to the treasurer the amount required to redeem the estate and the amount of the charges for the searches aforesaid and for registration of the notice mentioned in subsection 3 and postage and 25 cents for the notice, the amount aforesaid to be specified in the notice.

(3) Before sending the notice mentioned in subsection 2, the treasurer shall ascertain from the treasurer of the municipality in which the land is situated the address of each owner and encumbrancer as it appears in the records of such municipality, and the treasurer of the local municipality shall supply such address or addresses to the county treasurer upon the request of the county treasurer. 1964, c. 4, s. 7 (1). County treasurer to ascertain address of owner, etc.

(4) Where a notice has been sent under subsection 2 to a corporation, the treasurer shall, within the time limit in subsection 2, send by registered mail to the Public Trustee a copy of the notice so sent. 1966, c. 10, s. 19. Copy of notice to Public Trustee

(5) The treasurer shall, within ninety days from the date of sale, register in the registry office a written notice signed by him stating that the land described therein has been sold for taxes, the date of the sale, the time within which the land may be redeemed and the amount required to redeem the land. 1964, c. 4, s. 7 (2). Registration of notice of sale

(6) The notice mentioned in subsection 5 shall have attached thereto or endorsed thereon a statutory declaration of the treasurer setting forth the names and addresses of all persons to whom he has sent the notice required by subsection 2 and the date of sending the notice to each such person. Registered notice to be verified by affidavit as to sending of notices

(7) If within the time aforesaid payment of the amount is made by any such encumbrancer or by the owner of the land, the treasurer shall give to the person making the payment a receipt stating the sum paid and the object of the payment, and it is evidence of the redemption, and any encumbrancer making the payment may add the amount to his debt. Receipts if arrears paid

(8) In case of payment by the owner, the receipt shall be given to him and, in case of payment by one or more encumbrancers and not by the owner, the receipt shall be given Who to be entitled to receipt

to that encumbrancer who is first in priority, and the amount paid by other persons shall be repaid to them. R.S.O. 1960, c. 23, s. 182 (4-6).

Receipt of redemption

(9) If under subsection 5 a notice of sale of land for taxes has been registered and the land is redeemed, the treasurer shall, upon payment of the redemption money, deliver to the person paying the money a receipt signed by himself stating therein a description of the land redeemed, the person who redeemed the land and the date and amount paid for redemption together with particulars of the registration of the notice, and a certified copy thereof shall be registered in the registry office by the treasurer. R.S.O. 1960, c. 23, s. 182 (7); 1964, c. 4, s. 7 (3).

Execution and delivery of deed

(10) If the redemption money is not paid within the time aforesaid, the treasurer upon payment of such charges for searches, postage and notice and \$1 for the deed shall with the warden execute and deliver to the purchaser or his assigns or other legal representatives a tax deed in duplicate of the land sold.

Deed may include several lots

(11) Such deed, if requested, may include any number of lots that are to be conveyed to the same person.

Late searches and notices

(12) In any case where the treasurer fails to comply with the provisions of subsection 1 or 2 as to the time from the day of sale within which a search in the registry office and sheriff's office is made or notices to any encumbrancer and to the registered owner are sent, he may subsequently make or cause to be made the said search and send the notice, provided that in such case the time for redemption shall be within nine months from the day upon which the notice is sent and the notice shall so state. R.S.O. 1960, c. 23, s. 182 (8-10).

Interpretation

607. The words "treasurer" and "warden" in section 606 mean the person who at the time of the execution of the deed mentioned in that section holds such office. R.S.O. 1960, c. 23, s. 183.

Application of redemption money

608.—(1) Out of the redemption money, the treasurer shall pay to the purchaser, not being the municipality, or his assigns or other legal representatives,

- (a) the sum paid by him together with 10 per cent of the full amount of the taxes for which the land was offered for sale; or
- (b) if the sum paid by the purchaser was less than the amount of taxes for which the land was offered for sale, the sum paid by him together with 10 per cent of such sum,

and the balance less the lawful costs, charges and expenses of the treasurer belongs to the municipality.

(2) Where the municipality is the purchaser, the whole of the redemption money belongs to it less the lawful costs, charges and expenses of the treasurer. R.S.O. 1960, c. 23, s. 184. Where municipality is purchaser

609.—(1) The tax deed shall be according to Form 31, or to the same effect, and shall state the date and cause of the sale, and the price, and shall describe the land according to section 602, and has the effect of vesting the land in the purchaser, his heirs, assigns or legal representatives, in fee simple or otherwise, according to the nature of the estate or interest sold, and no such deed is invalid for any error or miscalculation in the amount of taxes or interest thereon in arrear, or any error in describing the land as "patented" or "unpatented" or "held under a licence of occupation" or "held under lease" or otherwise. Contents of deed and effect thereof

(2) Notwithstanding subsection 1, a tax deed is not valid unless there is affixed thereto a statutory declaration of the treasurer that he has sent to the encumbrancers and registered owner the notice as provided in section 606, and such declaration shall form part thereof, and, where the tax deed has been registered, the treasurer shall deposit the declaration in the proper registry or land titles office where it shall be attached to the tax deed of the land in respect of which it was made. R.S.O. 1960, c. 23, s. 185. Declaration of treasurer

610. The treasurer shall enter in a book, which the county council or council of the city or town, as the case may be, shall furnish, a full description of every parcel of land conveyed by him to purchasers for arrears of taxes, with an index thereto, and such book, after such entries have been made therein, shall together with all documents relating to lands sold for taxes be kept by him among the records of his office. R.S.O. 1960, c. 23, s. 188. Treasurer to enter in a book descriptions of lands conveyed to purchasers

611. If any part of the taxes for which any land has been sold in pursuance of any Act heretofore in force in Ontario or of this Act had at the time of the sale been in arrear for three years as mentioned in section 564, and the land is not redeemed in one year after the sale, such sale, and the official deed to the purchaser (provided the sale was openly and fairly conducted) is, notwithstanding any neglect, omission or error of the municipality or of any agent or officer thereof in respect of imposing or levying such taxes or in any proceedings subsequent thereto, final and binding upon the former owner of the land and upon all persons claiming by, Deed to be binding if land not redeemed in one year



through or under him, it being intended by this Act that the owner of land shall be required to pay the taxes thereon within three years after the taxes are in arrear or redeem the land within one year after the sale thereof, and, in default of the taxes being paid or the land being redeemed as aforesaid, the right to bring an action to set aside the deed or to recover the land is barred. R.S.O. 1960, c. 23, s. 189.

Deed valid if not questioned within a certain time

612. Where land is sold for taxes and a tax deed thereof has been executed, the sale and the tax deeds are valid and binding, to all intents and purposes, except as against the Crown, unless questioned before some court of competent jurisdiction within two years from the time of sale. R.S.O. 1960, c. 23, s. 190.

Certain treasurer's deeds not to be invalid if the sale is valid

613. In all cases where land has been validly sold for taxes, the conveyance by the officer who made the sale, or by his successors in office, is not invalid by reason of the statute under the authority whereof the sale was made having been repealed at or before the time of such conveyance, or by reason of the officer who made the sale having gone out of office. R.S.O. 1960, c. 23, s. 191.

Rights of entry adverse to tax purchaser

R.S.O. 1960, c. 66

Common Law and 32 H. VIII, c. 9, ss. 2, 4 and 6, revived

614. In all cases where land is sold for arrears of taxes whether such sale is or is not valid, then so far as regards rights of entry adverse to a *bona fide* claim or right, whether valid or invalid, derived mediately or immediately under such sale, section 10 of *The Conveyancing and Law of Property Act* does not apply, to the end and intent that in such cases the right or title of a person claiming adversely to any such sale shall not be conveyed where any person is in occupation adversely to such right or title, and that in such cases the Common Law and sections 2, 4 and 6 of the statute passed in the 32nd year of the reign of King Henry VIII, and chaptered 9, be revived, and the same are and shall continue to be revived. R.S.O. 1960, c. 23, s. 192.

Adjustment of damages when sale held to be invalid

615.—(1) In all cases not being within any of the exceptions and provisions of subsection 3, where land having been legally liable to be assessed for taxes is sold for arrears of taxes, then, in case an action is brought for the recovery of the land and the sale is held to be invalid, damages shall be assessed for the defendant for the amount of the purchase money at the sale and interest thereon, and of all taxes paid by the defendant in respect of the lands since the sale and interest thereon, and of the value of any improvements made by the defendant before the commencement of the action, or by any person through or under whom he claims, less all just allowances for the timber sold off the lands, and all other just allowances to the plaintiff, and the value of the land to be



recovered shall also be assessed less the value of any such improvements.

(2) If a judgment is pronounced for the plaintiff, no writ of possession shall issue until the expiration of one month thereafter nor until the plaintiff has paid into court for the defendant the amount of such damages, or, if the defendant desires to retain the land, he may retain it, on paying into court within such period of one month, or on or before any subsequent day to be appointed by the court, the value of the land as assessed at the trial; after which payment no writ of possession shall issue, but the plaintiff, on filing in court for the defendant a sufficient release and conveyance to the defendant of his right and title to the land in question, is entitled to the money so paid in by the defendant.

Plaintiff to pay damages into court before writ of possession issues, or tax purchaser may elect to retain the land on paying its value

(3) This section does not apply,

When section not to apply:

- (a) if the taxes for non-payment whereof the land was sold have been fully paid before the sale;
- (b) if, within the period limited by law for redemption, the amount paid by the purchaser, with all interest payable thereon, has been paid or tendered to the person entitled to receive such payment, with a view to the redemption of the lands;
- (c) where, on the ground of fraud or evil practice by the purchaser at such sale, a court would grant equitable relief. R.S.O. 1960, c. 23, s. 193.

if taxes paid before sale

if land redeemed

in case of fraud

616.—(1) In any of the cases named in section 615, wherein the plaintiff is not tenant in fee simple, the payment into court to be made as aforesaid, of the value of the land, by the defendant desiring to retain the land, shall be into the Supreme Court, and the plaintiff and all parties entitled to and interested in the lands, as against the purchaser at such sale for taxes, on filing in the Supreme Court a sufficient release and conveyance to the defendant of their respective rights and interests in the land, are entitled to the money so paid in such proportions and shares as to the Supreme Court, having regard to the interests of the various parties, seems proper.

Where the plaintiff is not tenant in fee, the value of the land to be paid into Supreme Court

(2) In any of such cases wherein the defendant is not tenant in fee simple, the payment of damages into court to be made as aforesaid by the plaintiff shall be into the Supreme Court.

Payment into court where the defendant is not tenant in fee

Any other person interested may pay in value assessed if defendant does not

617.—(1) If the defendant does not pay into court the value of the land assessed as aforesaid, within the period of one month, or on or before any subsequent day appointed by the court, as mentioned in subsection 2 of section 615, any other person interested in the land under the sale or conveyance for taxes may, within ninety days after the date of the pronouncing of the judgment mentioned in subsection 2 of section 615, or before any subsequent day appointed by the court as mentioned in that subsection for payment by the defendant, pay into the court the said value of the land, and until the expiration of the time within which such payment may be made, and after such payment, no writ of possession shall issue.

Payer to have lien for such proportion as exceeds his interest

(2) The defendant or other person so paying in is entitled, as against all others interested in the land under the sale or conveyance for taxes, to a lien on the land for such amount as exceeds the proportionate value of his interest enforceable in such manner and in such shares and proportions as to the Supreme Court, having regard to the interests of the various parties, and on hearing the parties, seems fit. R.S.O. 1960, c. 23, s. 195.

How owner can obtain value of the land paid in

618. If the defendant or any other person interested pays into court in manner aforesaid, the plaintiff is entitled to the amount so paid in on filing in court a sufficient release and conveyance to the person so paying in, of all his right and title to the lands, in which release and conveyance it shall be expressed that the same is in trust for such person to secure his lien as aforesaid. R.S.O. 1960, c. 23, s. 196.

How the value of improvements, etc., paid in can be obtained

619. If the value of the land is not paid into court as above provided, the damages paid into the Supreme Court shall be paid out to the various persons who, if the sale for taxes were valid, would be entitled to the land, in such shares and proportions as to the Supreme Court, having regard to the interests of the various parties, seems fit. R.S.O. 1960, c. 23, s. 197.

Provisions as to costs where value of the land and improvements, etc., only in question

620.—(1) In all actions for the recovery of land in which both the plaintiff (if his title were good) would be entitled in fee simple, and the defendant (if his title were good) would be also so entitled, if the defendant at the time of appearing gave notice in writing to the plaintiff in such action or to his solicitor named in the writ of the amount claimed, and that on payment of such amount the defendant or person in possession will surrender the possession to the plaintiff; or that he desired to retain the land, and was ready and willing to pay the court a sum mentioned in such notice as the value of the land, and that the defendant did not intend at the trial

to contest the title of the plaintiff, and if the jury, or the judge, if there be no jury, before whom the action is tried, assesses damages for the defendant as provided in sections 615 to 619 and it satisfactorily appears that the defendant does not contest the action for any other purpose than to retain the land on paying the value thereof, or to obtain damages, the judge before whom the action is tried shall certify such fact upon the record, and thereupon the defendant is entitled to the costs of the defence in the same manner as if the plaintiff had been nonsuited on the trial, or a verdict had been rendered for the defendant.

(2) If on the trial it is found that such notice was not given as aforesaid, or if the judge or jury assesses for the defendant a less amount than that claimed in the notice, or finds that the defendant had refused to surrender possession of the land after tender made of the amount claimed, or (where the defendant has given notice of his intention to retain the land) that the value of the land is greater than the amount mentioned in the notice, or that he has omitted to pay into court the amount mentioned in the notice for thirty days after the plaintiff had given to the defendant a written notice that he did not intend to contest the value of the land, the judge shall not certify, and the defendant is not entitled to the costs of the defence, but shall pay costs to the plaintiff and, upon the trial of any action after such notice, no evidence shall be required in proof of the title of the plaintiff. R.S.O. 1960, c. 23, s. 198.

Provisions  
as to costs  
in certain  
cases

621. In any case in which the title of the tax purchaser is not valid, or in which no remedy is otherwise provided by this Act, the tax purchaser has a lien on the lands for the purchase money paid at the sale, and interest thereon at the rate of 10 per cent per annum, and for the taxes paid by him since the sale and interest thereon at the rate aforesaid, to be enforced against the land in such proportions as regards the various owners and in such manner as the Supreme Court thinks proper. R.S.O. 1960, c. 23, s. 199.

Tax purchaser with-  
out other  
remedy  
whose title  
is invalid to  
have a lien  
for purchase  
money, etc.

622. No valid contract entered into between any tax purchaser and original owner, in regard to any land sold or assumed to have been sold for taxes as to purchase, lease or otherwise, is annulled or interfered with by this Act, but such contract and all consequences thereof, as to admission of title or otherwise, remain in force as if this Act had not been passed. R.S.O. 1960, c. 23, s. 200.

Contracts  
between tax  
purchaser  
and original  
owner  
continued

623. Nothing in sections 614 to 622 affects the right or title of the owner of any land sold for taxes, or of any person claiming through or under him, where such owner at the time

Sections 614  
to 622  
not to apply  
where the  
owner has  
occupied  
since sale



of the sale was in occupation of the land, and the land has since the sale been in the occupation of such owner or of those claiming through or under him. R.S.O. 1960, c. 23, s. 201.

Construction  
of "tax  
purchaser",  
"original  
owner"

624. In the construction of sections 613 to 623, occupation by a tenant shall be deemed the occupation of the reversioner, and the words "tax purchaser" apply to any person who purchases at any sale under colour of any statute authorizing sale of land for taxes and includes and extends to all persons claiming through or under him, and the words "original owner" include and extend to any person who, at the time of such sale, was interested in or entitled to the land sold, or assumed to be sold, and to all persons claiming through or under him. R.S.O. 1960, c. 23, s. 202.

Where tax  
arrears  
procedures  
of R.S.O.  
1960, c. 98,  
in effect

625. Where the tax arrears procedures under *The Department of Municipal Affairs Act* are in effect in a municipality as defined in that Act, it is not necessary for the treasurer or other officer of the municipality to furnish to the county treasurer or sheriff any of the information or statements required under this Act in respect of tax arrears, and the powers and duties of the warden or treasurer of a county or sheriff under this Act in respect of tax arrears and tax sales do not apply in respect of the municipality, and all the powers and duties of the county treasurer or sheriff in respect of arrears of taxes are vested in the treasurer of the municipality. R.S.O. 1960, c. 23, s. 203.

Collection  
of arrears  
of taxes  
in cities  
and towns

626. In cities and towns, arrears of taxes shall be collected and managed in the same way as is hereinbefore provided in the case of other municipalities, and for such purposes the municipal officers of cities and towns shall perform the same duties and have the same powers as the like officers in other municipalities under sections 559 to 624, and the treasurer and mayor of every city or town shall, for such purposes, also perform the like duties as are hereinbefore, in the case of other municipalities, imposed on the county treasurer and warden respectively and have the like powers, and words referring to the county treasurer or warden shall as to a city or town be taken and deemed to refer to the mayor and treasurer of such city or town, provided that in cities and towns the performance of any such duty after the date or within a longer time than hereinbefore set out does not render any proceedings under this Act invalid or illegal so long as the provisions of this Act are in other respects duly complied with. R.S.O. 1960, c. 23, s. 204.

County  
by-law  
extending  
application  
of s. 626

627. The council of a county may by by-law declare that all the powers conferred upon cities and towns by section 626,



or any of the sections referred to in that section, and all duties imposed by such sections upon the officers of such cities and towns and the mayors thereof, shall thereafter apply to any township or village named in the by-law, and thereupon such powers conferred and such duties imposed by such sections are vested in and apply respectively to the corporation of such township or village and to the officers and reeve or other head thereof in the same manner and to the same extent as in the case of cities and towns and the officers and mayors thereof. R.S.O. 1960, c. 23, s. 205, *amended*.

628. Arrears of taxes due to the corporation of any municipality in a provisional judicial district shall be collected and managed in the same way as like arrears due to municipalities in counties, and the treasurer and head of such municipality shall perform the like duties in the collection and management of arrears of taxes as are performed in a county by the treasurer and warden. R.S.O. 1960, c. 23, s. 206. Collection of taxes and sales of land for taxes in districts

629. Every municipal council in paying over any rate to a body for which it is required by law to levy rates or raise money shall, except where otherwise provided, supply out of the funds of the corporation any deficiency caused by the non-payment of taxes, and, where any deficiency is caused by the abatement or refund of or inability to collect taxes or by the limitation of taxation of a telephone company under section 11 of *The Assessment Act, 1968-69*, the council shall charge back a proportionate share thereof to every such body. R.S.O. 1960, c. 23, s. 207; 1962-63, c. 7, s. 12. Where deficiency occurs  
1968-69, c. . . .

630. Upon the incorporation of any new town, in any county, the county treasurer shall make out a list of all arrears of taxes then due and unpaid in his books upon lands situated in the newly incorporated town, and shall transmit the list to the treasurer of the town, who after receipt thereof has, with the mayor, all the powers possessed by the county treasurer and warden for the collection of such taxes and for enforcement of the same by sale; but in the list the county treasurer shall not include any lot then advertised for sale for taxes. R.S.O. 1960, c. 23, s. 208. On incorporation of a town, county treasurer to transmit list of arrears to town treasurer

631. In cases where a new local municipality is formed from two or more municipalities or portions of two or more municipalities situated in different counties, the collection of arrears of taxes due at the time of formation shall be made by the treasurer of the county in which the new municipality is situate, if the new municipality is a township or village, or if the new municipality is a town, by the treasurer of such town, and, for the purpose of enabling him to make the col- Arrears of taxes, how collected where new municipality formed

lection, the treasurer or the treasurers of the other county or counties from which any portion of the new municipality is detached shall immediately upon the formation thereof make out lists of the arrears of taxes then due in their respective portions, and transmit the lists to the treasurer of the county in which the new municipality is situate, or of the town as the case may be, and, where a new municipality is formed from two or more municipalities situate in any one county, the treasurer shall keep a separate account for such new municipality. R.S.O. 1960, c. 23, s. 209.

Who may  
take pro-  
ceedings to  
enforce  
collection

632. The treasurer and warden of the county in which the new municipality, if it be a township or village, is situate, and the treasurer and mayor of the new municipality, if it be a town, have power, respectively, to take for the collection of such arrears of taxes all the proceedings that treasurers and wardens or treasurers and mayors can take for the sale and conveyance of land in arrear for taxes, and, if the lands in the new municipality have been advertised by the treasurer or treasurers of the county or counties of which the new municipality formed part before its formation, the sale of such lands shall be completed in the same manner as if the new municipality had not been formed. R.S.O. 1960, c. 23, s. 210.

Proceedings  
where re-  
turns made  
to treasurer  
before  
separation

633. Where a municipality or part of a municipality has been or is hereafter separated from one county and included in another after a return has been made to the treasurer of the county to which it formerly belonged of lands in arrear for taxes, but the lands have not been advertised for sale by the treasurer of the former county, such treasurer shall return to the treasurer of the county to which such territory belongs a list of all the lands within such territory returned as in arrear for taxes and not advertised, and the treasurer and warden of the county to which the territory belongs have power respectively to take all the proceedings that treasurers and wardens can take under this Act for the sale and conveyance of lands in arrear for taxes; but, if the lands in such territory have been advertised before the separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place, and conveyances of lands previously sold shall be made in like manner. R.S.O. 1960, c. 23, s. 211.

Sales for  
taxes on  
lands that  
have been  
annexed to  
city or  
separated  
town

634. Where a municipality or any part of a municipality has been or is hereafter separated from a county and included in a city or town separated from the county for municipal purposes, after a return has been made to the treasurer of the county of lands in arrear for taxes, but the lands have not been advertised for sale by the treasurer of the county, such treasurer shall return to the treasurer of the city or town

a list of all the lands within such territory returned as in arrear for taxes and not advertised, and the treasurer and mayor of the city or town have the power to take all the proceedings that treasurers and wardens can take under this Act for the sale and conveyance of lands in arrear for taxes; but, if the lands in such territory have been advertised before the separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place, and conveyances of lands previously sold shall be made in like manner. R.S.O. 1960, c. 23, s. 212.

635.—(1) Where land sold for arrears of taxes was a dominant tenement at the time of sale and was so sold after the 3rd day of April, 1930, the easements appurtenant thereto shall be deemed to have passed to the purchaser.

Provision as to easements attaching to dominant tenement

(2) Where land sold for arrears of taxes was a servient tenement at the time of sale and was so sold after the 3rd day of April, 1930, the easements to which the land was subject are not affected by the sale.

Provision as to easements affecting servient tenement

(3) For the purposes of this section, a restrictive covenant running with the land shall be deemed to be an easement.

Restrictive covenant

(4) Nothing in this section in any way affects or defeats the Crown with respect to its interest in any land which, or any interest in which, has been sold for taxes, or against which, or any interest in which, a tax arrears certificate has been registered. R.S.O. 1960, c. 23, s. 15.

Savings as to rights of Crown

636.—(1) Where land, the mining rights in which are liable for acreage tax under *The Mining Act*,

Effect of tax sale or tax certificate registration  
R.S.O. 1960, cc. 241, 98

(a) is sold for taxes under this Act; or

(b) is vested in a municipality or school board upon registration of a tax arrears certificate under *The Department of Municipal Affairs Act*,

on or after the 1st day of April, 1954, such sale or vesting creates a severance of the surface rights from the mining rights, and only the surface rights in the land pass to the tax sale purchaser or vest in the municipality or school board, as the case may be, and the sale or registration does not in any way affect the mining rights. R.S.O. 1960, c. 23, s. 35 (6); 1960-61, c. 4, s. 4 (3).

(2) Notwithstanding subsection 1 or anything else in this or any other Act but subject to any forfeiture to the Crown

before April 1, 1954



R.S.O. 1960, c. 242, legally effected under *The Mining Tax Act* or its predecessor, where land the mining rights in which were liable for acreage tax under *The Mining Tax Act* or its predecessor,

(a) was sold for taxes under this Act or its predecessor; or

R.S.O. 1960, c. 98, (b) was vested in a municipality or school board upon registration of a tax arrears certificate under *The Department of Municipal Affairs Act* or its predecessor,

before the 1st day of April, 1954, and there had been, before the sale or registration, no severance of the surface rights from the mining rights, and the sale or certificate purported to vest all rights in the land in the tax sale purchaser or in the municipality or school board, as the case may be, such sale or certificate shall be deemed to have vested in the tax sale purchaser or in the municipality or school board, as the case may be, without severance, both the surface and mining rights. R.S.O. 1960, c. 23, s. 35 (7).

Purchase by Crown of lands vested in municipalities under subss. 1, 2 1968-69, c. . . . (3) Where lands mentioned in subsection 1 or 2 are, under the provisions of this Act or *The Department of Municipal Affairs Act*, vested in a mining municipality designated under section 28 of *The Assessment Act, 1968-69*, the Crown in right of Ontario may purchase such lands at a price not exceeding \$3 an acre. 1960-61, c. 4, s. 4 (4).

#### RESPONSIBILITY OF OFFICERS

Offence for officers failing to perform their duty 637. Every treasurer, clerk or other officer who refuses or neglects to perform any duty required of him by this Part, for which no other penalty is imposed, is guilty of an offence and on summary conviction is liable to a fine of not more than \$100. R.S.O. 1960, c. 23, s. 213, *amended*.

Offence for fraudulent collection, etc. 638. Every clerk, treasurer or collector, and every assistant or other person in the employment of the municipality, acting under this Part or *The Assessment Act, 1968-69* who makes a fraudulent collection, or copy of any assessor's or collector's roll, or wilfully and fraudulently inserts or permits to be inserted therein the name of any person that should not be entered, or fraudulently omits or allows to be omitted the name of any person that should be entered, or wilfully omits any duty required of him by this Part or *The Assessment Act, 1968-69* is guilty of an offence and on summary conviction is liable to a fine of not more than \$200, or to imprisonment for a term of not more than six months, or to both. R.S.O. 1960, c. 23, s. 215, *amended*.



639. If a collector refuses or neglects to pay the sums contained in his roll to the proper treasurer or other person legally authorized to receive the same, or duly to account for the same as uncollected, the treasurer shall, within twenty days after the time when the payment ought to have been made, issue a warrant under his hand and seal directed to the sheriff of the county or city, as the case may be, commanding him to levy of the goods, chattels, lands and tenements of the collector and his sureties such sum as remains unpaid and unaccounted for, with costs, and to pay to the treasurer the sum so unaccounted for, and to return the warrant within forty days after the date thereof. R.S.O. 1960, c. 23, s. 218.

Proceedings for compelling collectors to pay over moneys collected to the proper treasurer

640. The treasurer shall immediately deliver the warrant to the sheriff of the county or city, as the case may require. R.S.O. 1960, c. 23, s. 219.

Warrant to be delivered to sheriff, etc.

641. The sheriff to whom the warrant is directed shall, within forty days, cause the warrant to be executed and make return thereof to the treasurer, and shall pay to him the money levied by virtue thereof, deducting for his fees the same compensation as upon writs of execution issued out of courts of record. R.S.O. 1960, c. 23, s. 220.

Sheriff to execute warrant and pay money levied

642. If a sheriff refuses or neglects to levy any money when so commanded, or to pay over the money, or makes a false return to the warrant, or neglects or refuses to make any return, or makes an insufficient return, the treasurer may, upon affidavit of the facts, apply in a summary manner to the Supreme Court or a judge thereof for an order *nisi* or summons calling on the sheriff to answer the matter of the affidavit. R.S.O. 1960, c. 23, s. 221.

Mode of compelling sheriff to pay over

643. The order *nisi* or summons is returnable at such time as the court or judge directs. R.S.O. 1960, c. 23, s. 222.

When returnable

644. Upon the return of the order *nisi* or summons, the court or judge may proceed in a summary manner upon affidavit, and without formal pleading, to hear and determine the matter of the application. R.S.O. 1960, c. 23, s. 223.

Hearing on return

645. If the court or judge is of opinion that the sheriff has been guilty of the dereliction alleged against him, the court or judge shall order the proper officer of the court to issue a writ of *fieri facias*, adapted to the case, directed to a coroner of the county in which the municipality is situate, or to a coroner of the city or town, as the case may be, for which the collector is in default. R.S.O. 1960, c. 23, s. 224.

Fi. fa. to the coroner to levy the money

Tenor of  
such writ  
and  
execution  
thereof

646. The writ shall direct the coroner to levy of the goods and chattels of the sheriff the sum that the sheriff was ordered to levy by the warrant of the treasurer, together with the costs of the application and of the writ and of its execution, and the writ shall bear date on the day of its issue, and is returnable forthwith on its being executed, and the coroner, upon executing the writ, is entitled to the same fees as upon a writ grounded upon a judgment of the court. R.S.O. 1960, c. 23, s. 225.

Offence for  
sheriff  
neglecting to  
perform duty

647. Every sheriff who wilfully omits to perform any duty required of him by this Act is guilty of an offence and on summary conviction is liable to a fine of not more than \$200. R.S.O. 1960, c. 23, s. 226.

Payment  
of money  
collected  
for the  
Province

648. All money assessed, levied and collected for the purpose of being paid to the Treasurer of Ontario, or to any other public officer, for the public uses of Ontario, or for any special purpose or use mentioned in the Act under which the money is raised, shall be assessed, levied and collected by, and accounted for and paid over to, the same persons, in the same manner and at the same time as taxes imposed on the same property for county, city or town purposes and shall be deemed and taken to be money collected for the county, city or town, so far as to charge every collector or treasurer with the same, and to render him and his sureties responsible therefor, and for every default or neglect in regard to the same, in like manner as in the case of money assessed, levied and collected for the use of the county, city or town. R.S.O. 1960, c. 23, s. 227.

How money  
collected for  
county  
purposes to  
be paid over

649. All money collected for county purposes or for any of the purposes mentioned in section 648 is payable by the collector to the township, town or village treasurer, and by him to the county treasurer, and the corporation of the township, town or village is responsible therefor to the corporation of the county. R.S.O. 1960, c. 23, s. 228.

Collectors or  
treasurers  
bound to  
account for  
all money  
collected  
by them

650. Any bond or security given by the collector or treasurer to the corporation of the township, town or village, to account for and pay over all money collected or received by him, applies to money collected or received for county purposes or for any of the purposes mentioned in section 657. R.S.O. 1960, c. 23, s. 229.

Local  
treasurer to  
pay over  
county  
moneys to  
county  
treasurer

651.—(1) The treasurer of every township, town or village shall, on or before the 20th day of December in each year, pay to the treasurer of the county all moneys that were assessed and by law required to be levied and collected in the municipality for county purposes or for any of the purposes mentioned in section 648, and, in case of non-payment of such

moneys or any portion thereof on or before such date, the township, town or village so in default shall pay to the county interest thereon at the rate of 6 per cent per annum from such date until payment is made.

(2) The council of a county may by by-law provide for a rate of interest of less than 6 per cent per annum in case of non-payment of moneys assessed for county purposes and may also provide for payment of a discount at such rate per annum as the by-law may set forth for payment of moneys or any portion thereof assessed for county purposes if paid prior to the 20th day of December in the year in which the moneys are payable. R.S.O. 1960, c. 23, s. 230.

Reduced penalty rate and allowance of discount for prepayment

652. If default is made in such payment, the county treasurer may retain or stop a like amount out of any money that would otherwise be payable by him to the municipality, or may recover the same by an action against the municipality, or, where the same has been in arrear for three months, he may, by warrant under his hand and seal, reciting the facts, direct the sheriff of the county to levy and collect the amount due with interest and costs from the municipality in default. R.S.O. 1960, c. 23, s. 231.

Mode of enforcing such payments

653. The sheriff, upon receipt of the warrant, shall levy and collect the amount, with his own fees and costs, in the same manner as is provided by *The Execution Act* in the case of executions against municipal corporations. R.S.O. 1960, c. 23, s. 232.

How sheriff to make levy  
R.S.O. 1960, c. 126

654. The county, city or town treasurer is accountable and responsible to the Crown for all money collected for any of the purposes mentioned in section 648, and shall pay over such money to the Treasurer of Ontario. R.S.O. 1960, c. 23, s. 233.

Treasurer, etc., to account for and pay over Crown money

655. Every county, city and town is responsible to Her Majesty, and to all other persons interested, that all money coming into the hands of the treasurer of the county, city or town in virtue of his office shall be duly paid over and accounted for by him according to law. R.S.O. 1960, c. 23, s. 234.

Municipality responsible for such money

656. The treasurer and his sureties are responsible and accountable for such money to the county, city or town, and any bond or security given by them for the duly accounting for and paying over money belonging to the county, city or town applies to all money mentioned in section 648 and may be enforced against the treasurer or his sureties in case of default. R.S.O. 1960, c. 23, s. 235.

Treasurer, etc., responsible to county, etc.



Bonds to  
apply to  
school  
money

657. The bond of the treasurer and his sureties applies to school money and to all public money of Ontario and, in case of default, Her Majesty may enforce the responsibility of the county, city or town by stopping a like amount out of any public money that would otherwise be payable to the county, city or town or to the treasurer thereof, or by action against the corporation. R.S.O. 1960, c. 23, s. 236.

City, etc.,  
responsible  
for default  
of treasurer,  
etc.

658. Any person aggrieved by the default of the treasurer may recover from the corporation of the county, city or town the amount due or payable to such person as money had and received to his use. R.S.O. 1960, c. 23, s. 237.

#### MISCELLANEOUS

Uncollect-  
able taxes

659.—(1) Where the treasurer ascertains that certain taxes are uncollectable, he shall recommend to the Assessment Review Court that such outstanding taxes be struck off the roll, and the council, upon the recommendation of the Assessment Review Court, may direct the treasurer to strike such taxes off the roll.

Taxes  
uncollect-  
able by  
reason of  
court  
decision  
1968-69,  
c. . . .

(2) Notwithstanding subsection 1, the treasurer may strike from the roll taxes that by reason of a decision under section 76 of *The Assessment Act, 1968-69*, or of a decision of a judge of any court are uncollectable. R.S.O. 1960, c. 23, s. 244, *amended*.

Payment  
in lieu of  
taxes by  
Government  
of Canada

660.—(1) Where the Government of Canada desires to relieve a tenant or user of any land owned by Her Majesty in right of Canada, or in which Her Majesty has an interest, from his personal liability to pay taxes assessed against him, or to provide payment for specific municipal services rendered to such a tenant or user or to Her Majesty, a municipality may agree to accept and may accept from the Government of Canada an amount of money in lieu of taxes on such tenant or user or payment for such specific municipal services that would otherwise be payable.

Municipal  
services

(2) The specific municipal services referred to in subsection 1 do not include the provision of any right to attend elementary or secondary schools.

Taxes not  
to be levied

(3) Where a municipality has agreed to accept and has accepted such payment, as provided for in subsection 1, the municipality shall not collect any taxes on or in respect of any person who uses land with respect to which such payment is made.





SECTION 32. Complementary to the amendment to section 236(1a).

(4) Where moneys are received by a municipality under subsection 1 to relieve a tenant or user of any land owned by Her Majesty in right of Canada, or in which Her Majesty has an interest, from his personal liability to pay taxes assessed against him, the amount thereof which, if the taxes had been levied in the usual way, would have been paid to any body for which the council is required by law to levy rates or raise money shall be paid over to such body. Distribution of money

(5) The money received by a municipality under subsection 1 other than the money paid over to other bodies under subsection 4 shall be credited to the general fund of the municipality. Idem R.S.O. 1960, c. 23, s. 245.

661. Where the municipal offices in a municipality are closed on Saturday and the time limited for any proceeding or for the doing of any thing in such municipal offices under this Part expires or falls upon a Saturday, the time so limited shall extend to and the thing may be done on the day next following that is not a holiday. Computation of time for proceedings where time limited expires on Saturday R.S.O. 1960, c. 23, s. 246.

**32.** Form 20a of *The Municipal Act*, as enacted by section 39 of *The Municipal Amendment Act, 1966*, is amended by striking out "assessor or collector" in the fourteenth line and inserting in lieu thereof "treasurer, collector, etc.", so that the Form shall read as follows: R.S.O. 1960, c. 249, Form 20a (1966, c. 93, s. 39), amended

#### FORM 20a

#### (Section 236 (1a))

#### DECLARATION OF APPOINTED OFFICE

I, ....., do solemnly promise and declare that I will truly, faithfully and impartially, to the best of my knowledge and ability, execute the office of (*insert name of office, or offices in the case of a person who has been appointed to two or more offices that he may lawfully hold at the same time*), that I will truly, faithfully and impartially, to the best of my knowledge and ability, execute the offices to which I have been appointed in this municipality, that I have not received and will not receive any payment or reward, or promise thereof, for the exercise of any partiality or malversation or other undue execution of such office (*or offices*), and that I have not by myself or partner, either directly or indirectly, any interest in any contract with or on behalf of the corporation except that arising out of my office as clerk (*or my office as treasurer, collector, etc., as the case may be*).

**33.** *The Municipal Act* is amended by adding thereto the following forms:

## FORM 29

(Section 556 (3) )

FORM OF OATH TO BE ATTACHED TO COLLECTOR'S ROLL

I, (name and residence), make oath and say (or solemnly declare and affirm) as follows:

In accordance with *The Municipal Act*, I have appended my initials in the collector's roll attached hereto to every date entered by me in the roll as the date of demand of payment, or notice of taxes, pursuant to section 542 (or section 548) and of every transmission of statement and demand of taxes pursuant to section 544, or have attached my certificate pursuant to section 545, and every such date has been truly stated in the roll or certificate.

## FORM 30

(Section 570 (2) )

## CERTIFICATE OF TREASURER

Treasurer's Office of the County (or City or Town or Township) of \_\_\_\_\_

Statement showing arrears of taxes upon the following lands in the Township, or City, or Town of .....

Lot	Concession or Street	Quantity of Land	Amount	Year

I hereby certify that the above statement shows all arrears of taxes returned to this office against the above lands, and that no part of the lands has been sold for taxes and no certificate of tax arrears has been registered against the lands within the last eighteen months, and that the return under section 559 of *The Municipal Act* has been made for the year 19.....

Treasurer.



## FORM 31

(Section 609)

## TAX DEED

*To all to whom these presents shall come:*

We, ..... of the ..... of ..... Esquire, Warden (*or Mayor, or Reeve*), and ..... of the ..... of ..... Esquire, Treasurer of the County (*or City or Town or Township*) of ..... Send Greeting:

WHEREAS by virtue of a warrant under the hand of the Warden (*or Mayor or Reeve*) and seal of the said County (*or City or Town or Township*), bearing date the ..... day of ..... 19.... commanding the Treasurer of the County (*or City or Town or Township*) to levy upon the land hereinafter mentioned for the arrears of taxes due thereon, with his costs, the Treasurer of the County (*or City or Town or Township*) did, on the ..... day of ..... 19...., sell by public auction to ..... of the ..... of ..... in the County of ..... that certain parcel or tract of land and premises hereinafter mentioned, at and for the price or sum of ..... of lawful money of Canada, on account of the arrears of taxes alleged to be due thereon up to the ..... day of ..... 19...., together with the costs:

Now know ye, that we, ..... and ..... as Warden (*or Mayor or Reeve*) and Treasurer of the said County (*or City or Town or Township*) in pursuance of such sale, and of *The Municipal Act*, and for the consideration aforesaid, do hereby grant, bargain and sell unto ..... his heirs and assigns, all that certain parcel or tract of land and premises containing ..... being composed of (*describe the land so that it may be readily identified*).

In witness whereof, we the Warden (*or Mayor or Reeve*) and Treasurer of the County (*or City or Town or Township*) have hereunto set our hands and affixed the seal of the County (*or City or Town or Township*), this ..... day of ..... 19....; and the Clerk of the County (*or City or Town or Township*) Council has countersigned.

A.B., Warden (*or Mayor or Reeve*), (*Corporate Seal*)

C. D., Treasurer

Countersigned,

E. F., Clerk.

**34.**—(1) This Act, except section 8 and subsections 3 and 4 of section 18, comes into force on the 1st day of January, 1970. <sup>Commence-  
ment</sup>

(2) Section 8 shall be deemed to have come into force on the 1st day of January, 1969. <sup>Idem</sup>

(3) Subsections 3 and 4 of section 18 shall be deemed to have come into force on the 1st day of October, 1969. <sup>Idem</sup>

**35.** This Act may be cited as *The Municipal Amendment Act, 1968-69* (No. 2). <sup>Short title</sup>





An Act to amend The Municipal Act

*1st Reading*

November 6th, 1969

*2nd Reading*

*3rd Reading*

MR. McKEOUGH



*Am*

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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**An Act to amend The Municipal Act**

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MR. McKEOUGH

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*(Reprinted as amended by the Legal and Municipal Committee)*

#### EXPLANATORY NOTES

SECTION 1. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 2. Subsection 6 of section 14 authorizes the Municipal Board on an annexation or amalgamation to order the erection of the municipalities affected into a city or town, if there is the requisite population, bearing such name as the Board may direct. The new clause authorizes the Board to direct the name to be borne by any municipality affected by an annexation or amalgamation irrespective of a change in status.

SECTION 3. Complementary to Bill 205, *The Assessment Act, 1968-69*.

## BILL 222

1968-69

## An Act to amend The Municipal Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Section 1 of *The Municipal Act*, as amended by section 1 of *The Municipal Amendment Act, 1965*, is further amended by adding thereto the following clauses: R.S.O. 1960, c. 249, s. 1, amended

(aa) "assessment commissioner" in relation to a municipality means the assessment commissioner appointed under *The Assessment Act, 1968-69* for the assessment region in which the municipality is situate; 1968-69, c. . . .

(ab) "Assessment Review Court" means the Assessment Review Court established by *The Assessment Act, 1968-69*;

(ac) "assessor" means the assessment commissioner and anyone acting under his authority.

2. Subsection 10 of section 14 of *The Municipal Act*, as amended by section 3 of *The Municipal Amendment Act, 1965*, section 2 of *The Municipal Amendment Act, 1966* and subsection 1 of section 1 of *The Municipal Amendment Act, 1967*, is further amended by adding thereto the following clause: R.S.O. 1960, c. 249, s. 14, subs. 10, amended

(ga) direct the name that shall be borne by any municipality affected by any such order.

3. Clause *e* of subsection 1 of section 35 of *The Municipal Act* is amended by striking out "an assessment commissioner, assessor" in the first line, so that the clause shall read as follows: R.S.O. 1960, c. 249, s. 35, subs. 1, cl. e, amended

(e) a collector of taxes, a treasurer, a clerk, or any other officer, employee or servant of the corporation of a municipality.

R.S.O. 1960,  
c. 249, s. 37,  
subs. 5,  
amended

4.—(1) Subsection 5 of section 37 of *The Municipal Act* is amended by striking out "*The Assessment Act*" in the first line and inserting in lieu thereof "*The Assessment Act, 1968-69*".

R.S.O. 1960,  
c. 249, s. 37,  
subs. 7,  
amended

(2) Subsection 7 of the said section 37 is amended by striking out "section 54 of *The Assessment Act*" in the sixth line and inserting in lieu thereof "section 44 of *The Assessment Act, 1968-69*".

R.S.O. 1960,  
c. 249, s. 37,  
subs. 9,  
amended

(3) Subsection 9 of the said section 37, as amended by section 5 of *The Municipal Amendment Act, 1967*, is further amended by striking out "section 54 of *The Assessment Act*" in the eighth line and inserting in lieu thereof "section 44 of *The Assessment Act, 1968-69*".

R.S.O. 1960,  
c. 249, s. 206,  
subs. 17,  
re-enacted

5. Subsection 17 of section 206 of *The Municipal Act* is repealed and the following substituted therefor:

Certain  
officers not  
to be  
nominated  
by board

(17) Clause *d* of subsection 1 does not apply to a member of the fire department, except the head of it, or to a representative of the council upon the board of a harbour trust, or of a corporation on the board of which the council is entitled to elect a representative.

R.S.O. 1960,  
c. 249, s. 225,  
re-enacted

6. Section 225 of *The Municipal Act* is repealed and the following substituted therefor:

Collectors,  
appointment

225.—(1) The council of every local municipality shall appoint as many collectors for the municipality as it considers necessary.

Appoint-  
ments need  
not be  
annual

(2) Every by-law appointing a collector remains in force until repealed, and it is not necessary to appoint the collector annually.

Duties

(3) The council may assign to a collector the district within which he is to act, and may make regulations governing him in the performance of his duties.

Jurisdiction

(4) The same person may be appointed collector for more than one ward or polling subdivision.

R.S.O. 1960,  
c. 249, s. 226,  
s. 226*a*  
(1965, c. 77,  
s. 17),  
s. 227,  
repealed

7. Section 226, section 226*a*, as enacted by section 17 of *The Municipal Amendment Act, 1965*, and section 227 of *The Municipal Act* are repealed.

R.S.O. 1960,  
c. 249, s. 228,  
subs. 1,  
amended

8.—(1) Subsection 1 of section 228 of *The Municipal Act*, as amended by section 18 of *The Municipal Amendment Act, 1965*, and subsection 1 of section 12 of *The Municipal Amendment Act, 1968*, is further amended by adding at the end thereof "or under Part III of *The Separate Schools Act*", so that the subsection shall read as follows:



SECTION 4. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 5. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 6. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 7. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 8. The amendments recognize the enactment last year of Part III of *The Separate Schools Act* under which provision is made for the appointment of auditors by the school boards.

SECTION 9. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 10. Complementary to Bill 205, *The Assessment Act, 1968-69*.

- (1) The council of every municipality shall by by-law appoint one or more auditors who shall be persons <sup>Appoint-ment of auditors</sup> licensed by the Department as municipal auditors and who shall hold office during good behaviour and be removable for cause upon the vote of two-thirds of the members of the council, and every person so appointed shall, in addition to his duties in respect of the corporation, audit the accounts and transactions of every local board as defined in *The Department of Municipal Affairs Act*, except school boards established under section 12 of *The Public Schools Act* or under subsection 5 of section 12, subsection 4a of section 51 or Part VI of *The Secondary Schools and Boards of Education Act* or under Part IX of *The Regional Municipality of Ottawa-Carleton Act, 1968* or under Part III of *The Separate Schools Act*. R.S.O. 1960, cc. 98, 330, 362, 368  
1968, c. 115

(2) Subsection 5 of the said section 228, as amended by subsection 2 of section 12 of *The Municipal Amendment Act, 1968*, is further amended by inserting after "Act" in the amendment of 1968 "and Part III of *The Separate Schools Act*", so that the subsection shall read as follows: R.S.O. 1960, c. 249, s. 228, subs. 5, amended

- (5) Where by any other general or special Act, except Part VI of *The Secondary Schools and Boards of Education Act* and Part III of *The Separate Schools Act*, auditors are required to be appointed or elected by or for any authority within the meaning of this section, the exercise of such power is not mandatory, notwithstanding such Act. Provision to avoid duplication of audits  
R.S.O. 1960, cc. 362, 368

9. Subsection 1a of section 236 of *The Municipal Act*, as enacted by section 13 of *The Municipal Amendment Act, 1966*, is amended by striking out "assessment commissioner, assessor" in the first and second lines, so that the subsection shall read as follows: R.S.O. 1960, c. 249, s. 236, subs. 1a  
(1966, c. 93, s. 13), amended

- (1a) Every clerk, treasurer, collector, engineer, commissioner of industries, clerk of works and street overseer or commissioner, before entering on the duties of his office, shall make and subscribe a declaration of office (Form 20a). Municipal officers

10. Subsection 2 of section 239 of *The Municipal Act*, as re-enacted by section 9 of *The Municipal Amendment Act, 1962-63*, is amended by striking out "engineer, assessor or assessment commissioner" in the first and second lines and inserting in lieu thereof "or engineer", so that the subsection shall read as follows: R.S.O. 1960, c. 249, s. 239 (1962-63, c. 87, s. 9), subs. 2, amended

Dismissal  
of officers

- (2) No clerk, treasurer or engineer shall be dismissed from office except after a hearing by the council or a committee of the whole council if requested by the officer concerned.

R.S.O. 1960,  
c. 249,  
s. 248b  
(1965, c. 77,  
s. 20),  
amended

- 11.**—(1) Section 248b of *The Municipal Act*, as re-enacted by section 20 of *The Municipal Amendment Act, 1965*, is amended by adding at the commencement thereof "Subject to subsection 2".

R.S.O. 1960,  
c. 249,  
s. 248b  
(1965, c. 77,  
s. 20),  
amended

- (2) The said section 248b is further amended by adding thereto the following subsection:

When copies  
may be  
destroyed

- (2) Where a by-law has been passed by a municipality under clause b of subsection 1, copies of its receipts, vouchers, instruments, rolls or other documents, records and papers may be destroyed at any time if the original thereof is subject to a retention period within one of the schedules established by the by-law.

R.S.O. 1960,  
c. 249, s. 254,  
subs. 1,  
amended

- 12.** —(1) Subsection 1 of section 254 of *The Municipal Act* is amended by striking out "or, where there is an assessment commissioner, the assessment commissioner" in the fifth and sixth lines, so that the subsection shall read as follows:

Certificate  
of clerk that  
application  
for by-law  
duly signed

- (1) Where by this or any other Act it is provided that a by-law may be passed by a council upon the application of a prescribed number of electors or inhabitants of the municipality or locality, the by-law shall not be finally passed until the clerk has certified that the application was sufficiently signed.

R.S.O. 1960,  
c. 249, s. 254,  
subs. 2,  
amended

- (2) Subsection 2 of the said section 254 is amended by striking out "and the assessment commissioner have" in the first and second lines and inserting in lieu thereof "has", so that the subsection shall read as follows:

Powers  
of clerk  
R.S.O. 1960,  
c. 223

- (2) For the purposes of this section, the clerk has all the powers of the clerk under section 15 of *The Local Improvement Act*.

R.S.O. 1960,  
c. 249, s. 254,  
subs. 3,  
amended

- (3) Subsection 3 of the said section 254 is amended by striking out "or assessment commissioner" in the first line, so that the subsection shall read as follows:

Certificate  
to be  
conclusive

- (3) Where the clerk has so certified, his certificate is conclusive that the application was sufficiently signed.



SECTION 11. The amendments authorize municipalities to destroy extra copies of any documents that are subject to an established retention period.

SECTION 12. Complementary to Bill 205, *The Assessment Act*, 1968-69.

SECTION 13. Complementary to Bill 205, *The Assessment Act*, 1968-69.

SECTION 14. Complementary to Bill 205, *The Assessment Act*, 1968-69.

SECTION 15.—Subsection 1. The amendment deletes the reference to section 130 of *The Assessment Act* which is repealed by the new *Assessment Act* (Bill 205).

Subsection 2. The amendment will have the effect of increasing the penalty for non-payment of pre-levied taxes from one-half of 1 per cent to the normal penalty of 1 per cent.

SECTION 16. The amendment is made to up-date a reference as *The Unemployment Relief Act* has been replaced by *The General Welfare Assistance Act*.

**13.** Section 281 of *The Municipal Act* is amended by striking out "*The Assessment Act*" in the fifth line and inserting in lieu thereof "*The Assessment Act, 1968-69*". R.S.O. 1960, c. 249, s. 281, amended

**14.** Clause *c* of subsection 2 of section 294 of *The Municipal Act*, as amended by section 16 of *The Municipal Amendment Act, 1966*, is further amended by striking out "and the assessment of lands not liable for business assessment under subsection 2 of section 9 of *The Assessment Act*" in the amendment of 1966, so that the clause shall read as follows: R.S.O. 1960, c. 249, s. 294, subs. 2, cl. c, amended

- (c) the assessment for mineral lands, railway lands, other than railway lands actually in use for residential and farming purposes, and pipe lines and the assessment of telephone and telegraph companies,

**15.**—(1) Subsection 1*a* of section 294*a* of *The Municipal Act*, as re-enacted by subsection 2 of section 13 of *The Municipal Amendment Act, 1967*, is amended by striking out "under section 130 of *The Assessment Act*" in the fourth and fifth lines. R.S.O. 1960, c. 249, s. 294*a*, subs. 1*a* (1967, c. 55, s. 13, subs. 2), amended

(2) Subsection 3 of the said section 294*a* is repealed and the following substituted therefor: R.S.O. 1960, c. 249, s. 294*a* (1960-61, c. 59, s. 11), subs. 3, re-enacted

- (3) The provisions of this Act with respect to the levy of the yearly rates and the collection of taxes apply *mutatis mutandis* to the levy of rates and collection of taxes under this section. Application of provisions re levy and collection of taxes

**16.** Subsection 1 of section 295 of *The Municipal Act* is amended by striking out "unemployment relief purposes" in the sixth line and inserting in lieu thereof "welfare assistance purposes" and by striking out "section 4 of *The Assessment Act*" in the eleventh line and inserting in lieu thereof "section 3 of *The Assessment Act, 1968-69*", so that the subsection shall read as follows: R.S.O. 1960, c. 249, s. 295, subs. 1, amended

- (1) Notwithstanding any other provision in this Act or any other general or special Act, or in any order of the Municipal Board, or in any municipal by-law or resolution, or in any contract, or other instrument, a municipal rate levied for any of the purposes set out in paragraph 35 of section 377 or in section 378 or for welfare assistance purposes or for any educational purpose included in the county levy shall be Where rates to be levied on full values

levied upon the full value of all the rateable property in the municipality, and no fixed assessment or partial or total exemption from assessment or taxation applies thereto, except as provided in section 3 of *The Assessment Act, 1968-69*.

1968-69,  
c. . . .

R.S.O. 1960,  
c. 249, s. 296,  
subs. 4  
(1968, c. 76,  
s. 17),  
amended

**17.** Subsection 4 of section 296 of *The Municipal Act*, as re-enacted by section 17 of *The Municipal Amendment Act, 1968*, is amended by striking out "section 115 of *The Assessment Act*" in the third and fourth lines and inserting in lieu thereof "section 542", so that the subsection shall read as follows:

How special  
rate may be  
avoided

(4) Any person liable to a special rate under a by-law passed under subsection 1 may, within thirty days after delivery of the notice of taxes under section 542, notify in writing the clerk that he objects to the assessment and levy by the by-law authorized by subsection 1, and thereupon the clerk shall amend the collector's roll by striking out such assessment and levy in respect of such person and shall write his name or initials against such amendment and deliver a notice of taxes amended accordingly to such person.

R.S.O. 1960,  
c. 249, s. 377,  
amended

**18.**—(1) Section 377 of *The Municipal Act* is amended by adding thereto the following paragraph:

Tuition fees  
for course in  
university  
or college

11a. For paying the whole or part of the fees for tuition of officers or employees of the corporation enrolled in any course of instruction at any university or college if council is of the opinion that such tuition will assist such officers or employees in the discharge of their municipal duties.

R.S.O. 1960,  
c. 249, s. 377,  
par. 17,  
cl. b,  
amended

(2) Clause *b* of paragraph 17 of the said section 377 is amended by striking out "*The Assessment Act*" in the first line and inserting in lieu thereof "*The Assessment Act, 1968-69*".

R.S.O. 1960,  
c. 249, s. 377,  
par. 61,  
re-enacted

(3) Paragraph 61 of the said section 377, as amended by subsections 5 and 6 of section 22 of *The Municipal Amendment Act, 1966*, is repealed and the following substituted therefor:

Insurance,  
hospitaliza-  
tion, etc.  
1968-69,  
c. . . .  
R.S.O. 1960,  
cc. 190, 304

61. Subject to *The Health Services Insurance Act, 1968-69*, for providing by contract either with an insurer licensed under *The Insurance Act* or with an association registered under *The Prepaid Hospital and Medical Services Act*,



SECTION 17. Complementary to Bill 205, *The Assessment Act*, 1968-69.

SECTION 18—Subsection 1. All municipalities are authorized to pass by-laws for the purposes of paragraph 11a.

Subsection 2. Complementary to Bill 205, *The Assessment Act*, 1968-69.

Subsection 3. Paragraph 61 is made subject to *The Health Services Insurance Act*, 1968-69 and the restriction on the portion of the cost that may be paid by the municipalities in respect of their employees is removed.

Subsection 4. The amendment removes the restriction on the portion of the cost of hospital insurance premiums that may be paid by municipalities in respect of their employees.

SECTION 19.—Subsection 1. The amendment makes all school boards liable to the rates that may be imposed under the section. Formerly school boards were not liable if they had jurisdiction only within the limits of the municipality imposing the rate.

- i. group life insurance for employees or any class thereof,
- ii. group accident insurance or group sickness insurance for employees or any class thereof and their wives and children, and
- iii. hospital, medical, surgical, nursing or dental services or payment therefor for employees or any class thereof and their wives or husbands and children,

and for paying the whole or part of the cost thereof.

(a) In this paragraph, "employee" means an employee as defined in paragraph 59.

(b) Any local board may provide insurance and hospital, medical, surgical, nursing or dental services and payment therefor in the same manner and for the same classes of persons as the council of a municipality, and the provisions of this paragraph apply *mutatis mutandis* thereto.

(4) Paragraph 62 of the said section 377, as amended by subsections 7 and 8 of section 22 of *The Municipal Amendment Act, 1966*, is repealed and the following substituted therefor: R.S.O. 1960,  
c. 249, s. 377,  
par. 62,  
re-enacted

62. For paying the whole or part of the cost to employees of the plan of hospital care insurance provided for under *The Hospital Services Commission Act* or of health services insurance under *The Health Services Insurance Act, 1968-69*. Contributions  
towards  
plans under  
R.S.O. 1960,  
c. 176  
1968-69,  
c. . . .

(a) In this paragraph, "employee" means an employee as defined in paragraph 59.

(b) Any local board may contribute toward the cost to employees of the plan of hospital care insurance provided for under *The Hospital Services Commission Act* or of health services insurance under *The Health Services Insurance Act, 1968-69* and the provisions of this paragraph apply *mutatis mutandis* thereto.

**19.—**(1) Clause g of paragraph 52 of subsection 1 of section 379 of *The Municipal Act*, as enacted by subsection 2 of section 23 of *The Municipal Amendment Act, 1966*, is repealed and the following substituted therefor: R.S.O. 1960,  
c. 249, s. 379,  
subs. 1,  
par. 52, cl. g  
(1966, c. 93,  
s. 23,  
subs. 2),  
re-enacted

(g) Land of an elementary school or secondary school as defined in *The Schools Administration Act* is liable to be specially assessed for the completion, Land of  
certain  
school  
boards  
R.S.O. 1960,  
c. 361

1968-69,  
c. ... improvement, alteration, enlargement or extension of any public utility undertaking under this section, notwithstanding the provisions of *The Assessment Act, 1968-69*.

R.S.O. 1960,  
c. 249, s. 379,  
subs. 1,  
par. 86,  
amended (2) Paragraph 86 of subsection 1 of section 379 of *The Municipal Act* is amended by inserting after "camp" in the second line and in the fourth line "operated or licensed by the municipality", so that the paragraph, exclusive of the clauses, shall read as follows:

Licensing of  
trailers 86. For licensing trailers, as defined in paragraph 85, located in the municipality, except in a trailer camp operated or licensed by the municipality, for thirty days or longer in any year and for prohibiting such trailers being located in the municipality, except in a trailer camp operated or licensed by the municipality, without a licence therefor.

R.S.O. 1960,  
c. 249,  
s. 379e  
(1965, c. 77,  
s. 29),  
subs. 4,  
amended 20. Subsection 4 of section 379e of *The Municipal Act*, as enacted by section 29 of *The Municipal Amendment Act, 1965*, is amended by striking out "*The Assessment Act*" in the fifth line and inserting in lieu thereof "this Act".

R.S.O. 1960,  
c. 249,  
amended 21. *The Municipal Act* is amended by adding thereto the following section:

Improve-  
ment area  
may be  
designated  
by by-law 379g.—(1) The council of a local municipality may pass by-laws designating an area as an improvement area and may by by-law establish for any such area so designated a Board of Management to which may be entrusted, subject to such limitations as the by-law may provide, the improvement, beautification and maintenance of municipally owned lands, buildings and structures in the area, beyond such improvement, beautification and maintenance as is provided at the expense of the municipality at large, and the promotion of the area as a business or shopping area.

Notice of  
intention (2) Before passing a by-law designating an improvement area, notice of the intention of the council to pass the by-law shall be sent by prepaid mail to every person occupying or using land for the purpose of or in connection with any business in the area who is shown in the last revised assessment roll of the municipality as being assessed for business assessment within the meaning of *The Assessment Act, 1968-69*.

1968-69,  
c. ...



Subsection 2. The paragraph is amended to clarify the authority of municipalities to license trailers unless they are located in a trailer camp that is either operated by the municipality or licensed by the municipality.

SECTION 20. Complementary to Bill 205, *The Assessment Act, 1968-69*.

SECTION 21. The added section authorizes local municipalities to establish improvement areas and to entrust the care of municipally owned lands in the areas to a Board of Management. The costs of improvements in the area are to be levied against those persons assessed for business assessment in the areas and are collected in the same manner as taxes. Provision is made for petitioning against the designation of an area and the approval of the Municipal Board is required to the by-law designating the area.



- (3) Unless a petition objecting to the passing of the by-law referred to in subsection 2, signed by at least one-third of the persons entitled to notice as set out in subsection 2, representing at least one-third of the assessed value of the lands in the area that is used as the basis for computing business assessment, is received by the clerk within two months next following the latest day of the mailing of any such notices, the council may pass the by-law, but, if such a petition is received by the clerk within such time, the council shall not pass the by-law. Petition objecting to by-law
- (4) The sufficiency of the petition described in this section shall be determined by the clerk and his determination shall be evidenced by his certificate and when so evidenced is final and conclusive. Sufficiency of petition determined by clerk
- (5) Where the council has proceeded under this section and has been prevented from passing the proposed by-law by reason of a petition objecting thereto having been presented under subsection 3, the council may again proceed under this section in respect of the area to be designated by any such by-law at any time after the expiry of the two years next following the presentation of the petition. Effect of petition objecting to by-law
- (6) A Board of Management established under subsection 1 is a body corporate and shall consist of not fewer than three and not more than seven members appointed by council, at least one of whom shall be a member of the council and the remaining members shall be persons qualified to be elected as members of the council assessed for business assessment in respect of land in the area. Board of Management
- (7) Each member shall hold office for a period of one year from the time of appointment, provided he continues to be qualified as provided in subsection 6. Term of office
- (8) Where a vacancy occurs from any cause, the council shall appoint a person qualified as set out in subsection 6 to be a member, who shall hold office for the remainder of the term for which his predecessor was appointed. Vacancy
- (9) The members shall hold office until their successors are appointed and are eligible for re-appointment on the expiration of their term of office. Idem
- (10) A Board of Management established under subsection 1 shall submit to the council its estimates for the current year at the time and in the form pre- Estimates

scribed by council and may make requisitions upon the council for all sums of money required to carry out its powers and duties, but nothing herein divests the council of its authority with reference to rejecting such estimates in whole or in part or providing the money for the purposes of the Board of Management and, when money is so provided by the council the treasurer shall, upon the certificate of the Board of Management, pay out such money to the Board of Management.

Expenditure  
of moneys

- (11) The Board of Management shall not expend any moneys not included in the estimates approved by the council or in a reserve fund established under section 298.

Indebtedness  
not to  
extend  
beyond  
current year

- (12) A Board of Management established under subsection 1 shall not incur any indebtedness extending beyond the current year.

Annual  
report

- (13) On or before the 1st day of March in each year, a Board of Management shall submit its annual report for the preceding year to council, including a complete audited and certified financial statement of its affairs, with balance sheet and revenue and expenditure statement.

Auditor

- (14) The municipal auditor shall be the auditor of each such Board of Management and all books, documents, transactions, minutes and accounts of a Board of Management shall, at all times, be open to his inspection.

Dissolution  
of Board

- (15) Upon the repeal of a by-law establishing a Board of Management, the Board ceases to exist and its undertakings, assets and liabilities shall be assumed by the municipality.

Special  
charge

- (16) The council shall in each year levy a special charge upon persons in the area assessed for business assessment sufficient to provide a sum equal to the sum of money provided for the purposes of the Board of Management for that area, which shall be borne and paid by such persons in the proportion that the assessed value of the real property that is used as the basis for computing the business assessment of each of such persons bears to the assessed value of all the real property in the area used as the basis for computing business assessment.





SECTION 22. The amendment makes all school boards liable to the rates that may be imposed under the section. Formerly school boards were not liable if they had jurisdiction only within the limits of the municipality imposing the rate.

SECTION 23—Subsection 1. The paragraph is repealed as moneys may be expended by a county council under section 411 for virtually the same purpose. Section 411 is amended by this Bill to clarify the authority of counties in this regard.

Subsection 2. The amendment authorizes counties to prohibit parking on county property in the same manner as local municipalities may prohibit parking on their property.

SECTION 24—Subsection 1. The definition of master electrician is amended to provide that he shall have a regular place of business in Ontario instead of in a municipality to qualify for a licence.

- (17) Any charge imposed under subsection 7 may be collected in the same manner and with the same remedies as provided by this Act for the collection of taxes upon business assessment. Manner of collection

- (18) No by-law designating an improvement area comes into force without the approval of the Municipal Board and as a condition of giving its approval the Municipal Board may by its order impose such restrictions, limitations and conditions with respect to such matter as may appear necessary or expedient. Approval of O.M.B.

- (19) A by-law designating an improvement area may be repealed to take effect upon the 31st day of December in the year in which it is passed, and subsections 2, 3 and 5 do not apply to a repealing by-law passed under this subsection. Repeal of by-law

**22.** Subsection 21 of section 380 of *The Municipal Act*, as enacted by section 27 of *The Municipal Amendment Act, 1966*, is repealed and the following substituted therefor: R.S.O. 1960, c. 249, s. 380, subs. 21 (1966, c. 93, s. 27), re-enacted

- (21) The board of an elementary school or secondary school as defined in *The Schools Administration Act* is liable to a sewer rate or a water works rate imposed under subsection 2 or 10 and to a sewage service rate imposed under subsection 15, notwithstanding the provisions of *The Assessment Act, 1968-69*. Liability of school boards R.S.O. 1960, c. 361

**23.**—(1) Paragraph 7 of section 391 of *The Municipal Act* is repealed. R.S.O. 1960, c. 249, s. 391, par. 7, repealed

(2) The said section 391 is amended by adding thereto the following paragraph: R.S.O. 1960, c. 249, s. 391, amended

13. For the exercise, in respect of property of the county, of the powers conferred upon the councils of local municipalities in respect of property of such municipalities by paragraph 108 of subsection 1 of section 379 and the provisions of such paragraph apply *mutatis mutandis*. Prohibiting unauthorized parking on county property

**24.**—(1) Clause *a* of paragraph 5 of section 401 of *The Municipal Act*, as re-enacted by section 17 of *The Municipal Amendment Act, 1967*, is amended by striking out “the municipality” in the ninth line and inserting in lieu thereof “Ontario”, so that the clause shall read as follows: R.S.O. 1960, c. 249, s. 401, par. 5 (1967, c. 55, s. 17), cl. a, amended

- (a) In this paragraph, “master electrician” means a person who is skilled in the planning, superintending and installing of wires, conduits, apparatus, fixtures

or other appliances for the carrying or using of electricity for light, heat or power purposes, who is familiar with the laws, rules and regulations governing the same, who has a regular place of business in Ontario and who, himself, or by journeyman electricians in his employ, performs electrical work; and "journeyman electrician" means a person who has been issued a certificate of qualification in the trade of electrician by the Department of Labour.

R.S.O. 1960,  
c. 249, s. 401,  
par. 12,  
re-enacted

(2) Paragraph 12 of the said section 401 is repealed and the following substituted therefor:

Plumbers

12. For licensing, regulating and governing plumbing contractors, master plumbers and journeyman plumbers,

(a) In this paragraph, "master plumber" means a person who is skilled in the planning, superintending and installing of plumbing, is familiar with the laws, rules and regulations governing the same, has a regular place of business in Ontario and who himself or by journeyman plumbers under his supervision performs plumbing work; and "journeyman plumber" means a person who has been issued a certificate of qualification in the trade of plumber by the Department of Labour.

(b) A certificate of qualification referred to in clause *a* shall be accepted as sufficient qualification for a licence as a journeyman plumber without further examination.

R.S.O. 1960,  
c. 249,  
s. 401*a*,  
(1968, c. 76,  
s. 23),  
subs. 2,  
cl. *b*,  
amended

**25.**—(1) Clause *b* of subsection 2 of section 401*a* of *The Municipal Act*, as enacted by section 23 of *The Municipal Amendment Act, 1968*, is amended by striking out "removed" in the second line and inserting in lieu thereof "issued and revoked", so that the clause shall read as follows:

(b) prescribing the conditions on which licences may be issued and revoked, and providing for the revocation of such licences.

R.S.O. 1960,  
c. 249,  
s. 401*a*,  
(1968, c. 76,  
s. 23),  
amended

(2) The said section 401*a* is amended by adding thereto the following subsection:

Special sale  
deemed  
business

(4) A special sale shall be deemed to be a business for the purposes of this Act and any other Act that contains provisions with respect to the licensing, revoking of a license, regulating, governing, prohibiting or limiting of any business or the person carrying on or engaged in it.



Subsection 2. The paragraph is re-enacted for two purposes:

- (1) to provide that a master plumber has a regular place of business in Ontario rather than in the municipality to qualify for a licence;
- (2) to remove the authority for examination in municipal licensing of journeyman plumbers as the Department of Labour now issues certificates of qualification in this regard.

SECTION 25—Subsection 1. The amendment is necessary to correct a typographical error.

Subsection 2. The amendment deems a special sale as defined in the section to be a business in order to remove any doubt as to the applicability of other provisions of the Act and other Acts such as *The Municipality of Metropolitan Toronto Act* with respect to the licensing function.

SECTION 26. The subsection is amended to authorize county and township councils to determine mileage allowances for attendance at meetings.

SECTION 27. Complementary to subsection 1 of section 23 of this Bill.

SECTION 28. The new paragraph authorizes municipalities to require the deposit of moneys to provide for the repair of curbs, sidewalks and paved boulevards damaged in the course of building construction or demolition. It also provides authority to use the deposited moneys to clean the streets of waste material tracked onto the streets during construction.

**26.** Subsection 3 of section 405 of *The Municipal Act* is amended by striking out "not more than 10 cents a mile" in the second and third lines and inserting in lieu thereof "such amount as is determined by council", so that the subsection shall read as follows:

R.S.O. 1960,  
c. 249, s. 405,  
subs. 3,  
amended

- (3) In the case of a council of a county or a township, the by-law may provide for the payment of such amount as is determined by council for each mile necessarily travelled in attending such meetings.

Mileage  
allowance

**27.** Subsection 2 of section 411 of *The Municipal Act*, as re-enacted by section 13 of *The Municipal Amendment Act, 1964* and amended by section 31 of *The Municipal Amendment Act, 1966* and section 26 of *The Municipal Amendment Act, 1968*, is further amended by inserting after "industrial" in the ninth line "agricultural", so that the subsection shall read as follows:

R.S.O. 1960,  
c. 249, s. 411,  
subs. 2  
(1964, c. 68,  
s. 13),  
amended

- (2) The council of a municipality may, by a vote of three-fourths of all the members of the council present and voting or, in the case of a county, by a vote of three-fourths of the voting strength of the council, expend in any year such sum as it may determine for the purpose of paying any expenses of its department and commissioner of industries, if any, and for the purpose of diffusing information respecting the advantages of the municipality as an industrial, agricultural, business, educational, residential or vacation centre.

Expenditures  
for publicity

**28.** Section 476 of *The Municipal Act*, as amended by section 23 of *The Municipal Amendment Act, 1960-61*, is further amended by adding thereto the following paragraph:

R.S.O. 1960,  
c. 249, s. 476,  
amended

- 1a. For regulating the crossing of curbs, sidewalks or paved boulevards by vehicles delivering materials to or removing materials from abutting lands on which any building is being erected, altered, repaired or demolished, and for requiring the owners of such abutting lands, upon any application for the issuing of a permit certifying to the approval of plans of buildings to be erected, altered, repaired or demolished thereon, to pay to the municipality a sum of money not to exceed \$5 per foot of the limit of the lot abutting directly on such sidewalk, curbing or paved boulevard as a deposit to meet the cost of repairing any damage to the sidewalk, curbing or paved boulevard or to any water service box or other service therein caused by the crossing thereof by such vehicles.

Deposit re  
damages to  
sidewalks,  
etc., upon  
issue of  
building  
permit

- (a) Where a by-law passed under this paragraph requires the payment of a deposit to cover the cost of damage to a sidewalk, curbing or paved boulevard, or to any water service box or other service therein, the by-law shall provide that, upon the completion of the erection, alteration, repair or demolition of the building or buildings on the lands abutting such sidewalk, curbing or paved boulevard and upon application by the person by whom the deposit was paid, the amount by which the sum deposited exceeds the cost of such repairs shall forthwith be refunded.
- (b) Where any moneys paid under this paragraph remain unclaimed for a period of six years, the municipal treasurer may cause to be published a notice containing a list of such unclaimed moneys, including the name of the depositor, and stating that all persons having any claim to any of such moneys are required to prove their claims within ninety days from the publication of the notice, and, upon the expiration of ninety days from the publication of such notice, the treasurer may transfer all of such moneys against which no claim has been made to the general funds of the municipality free of and from any and all claims of any kind whatsoever.
- (c) Without limiting the generality of the foregoing, a by-law passed under this paragraph may require that the owner or occupier of the lands take all necessary steps to prevent building material, waste or soil from being spilled or tracked onto the public streets by vehicles going to or coming from the lands during the course of the erection, alteration, repair or demolition and may provide that, in addition to any penalty otherwise provided by law, the owner or occupier shall be responsible to the municipality for the cost of removing such building material, waste or soil, and such cost may be deducted from the deposit.

R.S.O. 1960,  
c. 249, s. 497,  
re-enacted

**29.** Section 497 of *The Municipal Act* is repealed and the following substituted therefor:

Apportion-  
ment of rate  
among  
townships  
by  
treasurers

497.—(1) Where a village comprises parts of two or more townships, the proportion of the amount required to



SECTION 29. Complementary to Bill 205, *The Assessment Act*,  
1968-69.

SECTION 30. Under section 30 of *The Department of Municipal Affairs Act* every local board of a municipality under supervision is likewise under supervision even though its jurisdiction may extend well beyond the limits of the municipality subject to supervision. Improvement districts are automatically under supervision. By the amendment only those local boards having jurisdiction solely within the limits of the improvement district will be automatically subject to supervision.

SECTION 31. The provisions of this Part dealing with municipal taxes are transferred from *The Assessment Act* without any change in principle, except:

1. Section 548 where the maximum discount or interest on tax is paid in advance is increased from 6 per cent to 8 per cent, and;
2. Section 574 where the maximum interest that may be charged on tax arrears is increased from two-thirds of 1 per cent per month to 1 per cent per month.

be levied in each township shall be determined by the treasurers of the townships.

- (2) A meeting of the treasurers shall be held in every second year following the latest determination and the treasurers shall determine the proportion to be levied in each township. Meeting of treasurers
- (3) If the treasurers differ, notice of the fact shall be forthwith given to the inspecting trustee, who shall act with the treasurers in determining the proportions, and the decision of a majority is final and conclusive. Determination when treasurers differ
- (4) The determination of the treasurer or of the treasurers and the inspecting trustee shall be forthwith communicated to the clerk of each of the townships. Notice of determination to be given to clerk of township
- (5) The meeting of the treasurers shall be called by the treasurer of the township in which is situated the larger or largest part of the rateable property of the village. Who to call meeting of treasurers
- (6) The proportions as determined under this section govern until the next determination is to be made as provided by subsection 2. How long determination to govern

**30.** Section 521 of *The Municipal Act* is amended by adding thereto the following subsection: R.S.O. 1960, c. 249, s. 521, amended

- (2) Notwithstanding subsection 2 of section 30 of *The Department of Municipal Affairs Act*, where a local board as defined in that Act exercises any power or jurisdiction in another municipality or in territory without municipal organization as well as in an improvement district, such local board is not by reason only of subsection 1 subject to Part III of *The Department of Municipal Affairs Act*. Saving R.S.O. 1960, c. 98

**31.** *The Municipal Act* is amended by adding thereto the following Part: R.S.O. 1960, c. 249, amended

## PART XXV

### MUNICIPAL TAXES

**526.** All municipal, local or direct taxes or rates shall, where no other express provision is made, be levied upon the whole of the assessment for real property, business or other assessments made under *The Assessment Act, 1968-69*, according to the amounts assessed in respect thereof, and not upon any one or more kinds of property or assessment or in different proportions. All taxes to be levied equally upon all assessments 1968-69, c. . . . *R.S.O. 1960, c. 23, s. 2, amended.*

Rateable  
property,  
what to  
include

527. Where, in this or any other general or special Act or in any by-law passed under any such Act, the yearly rates or any special rate are expressly or in effect directed or authorized to be levied upon all the rateable property of a municipality for municipal or school purposes, such rates shall be calculated at so much in the dollar upon the total assessment of the municipality and shall be calculated and levied upon the whole of the assessment for real property, business or other assessment made under *The Assessment Act, 1968-69*. R.S.O. 1960, c. 23, s. 3, *amended*.

County  
councils to  
apportion  
sums  
required  
for county  
purposes

528. Where a sum is to be levied for county purposes, or by the county for the purposes of a particular locality, the council of the county shall ascertain, and by by-law direct, what portions of such sum shall be levied in each township, town or village in such county or locality. R.S.O. 1960, c. 23, s. 100.

County clerk  
to certify  
amounts to  
clerks of  
municipalities

529. The county clerk shall forthwith after the county rates have been apportioned certify to the clerk of each municipality in the county the total amount that has been so directed to be levied therein for the then current year for county purposes or for the purposes of any such locality, and the clerk of the municipality shall calculate and insert the same in the collector's roll for that year. R.S.O. 1960, c. 23, s. 101.

Act not to  
affect pro-  
visions for  
rates to  
raise  
interest on  
county  
debentures  
1968-69,  
c. . . .

530. Nothing in this Act or in *The Assessment Act, 1968-69* alters or invalidates any special provisions for the collection of a rate for interest on county debentures in any general or special Act or in any county by-law providing for the issue of debentures. R.S.O. 1960, c. 23, s. 102, *amended*.

County rate

531.—(1) Notwithstanding any other provision in this Act or any other special or general Act, the imposition or levy by a county council of any rate for county purposes shall be made and raised upon and from the assessment of real property and business assessments as equalized in the county.

Local muni-  
cipality to  
levy county  
rates on all  
rateable  
property

(2) When under this Act or any other special or general Act any rate is directed or required to be levied in a local municipality forming part of a county for county purposes, the rate shall in the local municipality be calculated and levied upon and against the whole rateable property including business assessments within such local municipality according to the last revised assessment roll thereof. R.S.O. 1960, c. 23, s. 103.



## COLLECTION OF TAXES

532. The taxes due upon any land with costs may be re-  
covered with interest as a debt due to the municipality from  
the owner or tenant originally assessed therefor and from any  
subsequent owner of the whole or any part thereof, saving his  
recourse against any other person, and are a special lien  
on the land in priority to every claim, privilege, lien or en-  
cumbrance of every person except the Crown, and the lien  
and its priority are not lost or impaired by any neglect,  
omission or error of the municipality or of any agent or  
officer, or by want of registration. R.S.O. 1960, c. 23, s. 105.

Who liable  
for taxes,  
lien on  
lands

533.—(1) The taxes payable by any person may be re-  
covered with interest and costs as a debt due to the munici-  
pality, in which case the production of a copy of so much of  
the collector's roll as relates to the taxes payable by such  
person, purporting to be certified as a true copy by the clerk  
of the municipality, is *prima facie* evidence of the debt.  
R.S.O. 1960, c. 23, s. 106 (1).

Recovery  
of taxes  
by action

(2) Notwithstanding any other provision in this Act and  
subject to section 76 of *The Assessment Act, 1968-69*, every  
person assessed in respect of business upon any assessment  
roll that has been revised by the Assessment Review Court  
or county judge is liable for any rates that may be levied  
upon such assessment roll notwithstanding the death or  
removal from the municipality of the person assessed and  
notwithstanding that such rates are not levied until the year  
following that in which the assessment roll was revised.  
R.S.O. 1960, c. 23, s. 106 (3), *amended*.

Liability for  
taxes on  
business in  
case of  
death or  
change of  
residence  
1968-69,  
c. . . .

534. Where taxes are due upon any land occupied by a  
tenant, the collector or, after the roll has been returned, the  
treasurer, may give the tenant notice in writing requiring  
him to pay such collector or treasurer the rent of the premises  
as it becomes due from time to time to the amount of the  
taxes due and unpaid and costs, and the collector or treasurer  
has the same authority as the landlord of the premises would  
have to collect the rent by distress or otherwise to the amount  
of the unpaid taxes and costs; but nothing in this section  
prevents or impairs any other remedy for the recovery of  
the taxes or any portion thereof from the tenant or from  
any other person liable therefor. R.S.O. 1960, c. 23, s. 107.

Paying rent  
to collector  
or treasurer  
until taxes  
paid

535. Any tenant may deduct from his rent any taxes paid  
by him that as between him and his landlord the latter ought  
to pay. R.S.O. 1960, c. 23, s. 108.

When tenant  
may deduct  
taxes from  
rent

Provincial  
taxes

536. All moneys assessed, levied and collected under any Act by which the same are made payable to the Treasurer of Ontario or other public officer for the public uses of Ontario, or for any special purpose or use mentioned in the Act, shall be assessed, levied and collected in the same manner as local rates, and shall be similarly calculated upon the assessments as finally revised, and shall be entered in the collector's rolls in separate columns, in the heading whereof shall be designated the purpose of the rate. R.S.O. 1960, c. 23, s. 109.

Clerks of  
municipalities to  
make out  
collector's  
rolls, their  
form, con-  
tents, etc.

1968-69,  
c. . . .

537.—(1) The clerk of every municipality shall make a collector's roll or rolls, as may be necessary, containing columns for all information required by this or any other Act to be entered by the collector therein, and in such roll or rolls he shall set down the name in full of every person assessed, and in the proper columns in that behalf the amount for which he is assessed in respect of his real property and otherwise under *The Assessment Act, 1968-69* as ascertained after the final revision of the assessment roll, and he shall calculate and, opposite the assessed value, he shall set down in one column to be headed "*County Rates*" the amount for which the person is chargeable for any sums ordered to be levied by the council of the county for county purposes, and in another column to be headed "*General Rate*" the amount with which the person is chargeable in respect of sums ordered to be levied by the council of the municipality for the purposes thereof, and including any special rate for collecting the principal or interest for the payment of debentures issued, and in other columns any local improvement rate or school rate or other special rate, or sums for the commutation of statute labour or any sum that is required by any other Act to be placed on the collector's roll the proceeds of which are required by law or by the by-law imposing it to be kept distinct and accounted for separately, and every such last-mentioned rate shall be calculated separately and the column therefor shall be headed "*Special Rate*", "*Local Improvement Rate*", "*Public School Rate*", "*Separate School Rate*" or "*Special Rate for School Debts*", or as the case may be.

Preparation  
of collector's  
roll  
R.S.O. 1960,  
cc. 330, 363

(2) Notwithstanding subsection 1 or *The Public Schools Act* or *The Separate Schools Act*, the council of any municipality may by by-law provide that the clerk shall set down the name in full of every person assessed and the assessed value of his real property and taxable business, as ascertained after the final revision of the assessment roll, and opposite such assessed value he shall set down in a column for that purpose the total amount for which the person is chargeable for all sums ordered to be levied by the council or school boards for the purposes thereof.

(3) The form of the collector's roll may be varied to facilitate the use of, Collector's roll, mechanical methods

(a) mechanical methods in the preparation of the roll;

(b) mechanical methods of accounting and bookkeeping and, where the methods in this clause are used, the treasurer may exercise the powers and perform the duties of the collector and the clerk in respect of the roll.

(4) Appended to every roll made up under subsection 2 there shall also be a table setting forth, Information to be given in tables appended to rolls

(a) the total amount of taxes to be collected under and by virtue of such roll or rolls;

(b) the name and amount of each rate levied by the municipality that is required by law or by the by-law imposing it to be kept distinct and accounted for separately and specifying the aggregate proceeds of each rate; and

(c) in the case of townships, the name and amount of each rate levied by the municipality for each school section,

and the clerk shall, before delivering the roll to the collector, furnish to the treasurer of the municipality a copy of the table.

(5) Where the council of a township exercises the power set forth in subsection 2, a separate form of demand for taxes or tax bill may be provided for each school section whereon shall be written, printed or endorsed a table setting forth the particulars of each rate levied in the school section. Tax bill, use of separate

(6) Notwithstanding any other provision in this Act or any other Act, the council of any local municipality may by by-law provide that the clerk shall not enter on any collector's roll the name of any tenant or lessee unless such tenant or lessee is required by the terms of his lease to pay the taxes or where the owner is not liable to pay the taxes. R.S.O. 1960, c. 23, s. 110. Certain names to be omitted from collector's roll

538.—(1) The council of any municipality may by by-law provide that where the sum of the taxes for which any person is chargeable in any year for municipal, school, local improve- Minimum tax



ment and other purposes, upon any real property assessed in one parcel to the same owner would according to the assessment thereon be less than \$6, the sum of such taxes shall be deemed to be \$6 and shall be so entered on the collector's roll, and the difference between the sum that would have been entered but for this section and the sum of \$6 shall form part of the general funds of the municipality.

Existing  
combined  
assessments  
to be  
continued  
1968-69,  
c. . . .

(2) Where, immediately prior to the passing of a by-law by any municipality under subsection 1, lots therein owned by the same person were assessed together under paragraph 3 of subsection 2 of section 17 of *The Assessment Act, 1968-69*, such lots shall continue to be so assessed as long as they all remain the property of that person, provided that nothing in this subsection shall be deemed to apply to the amount at which such lots may be assessed.

Requirement  
for combined  
assessment

(3) Where, at any time after the passing of a by-law by any municipality under subsection 1, lots therein that adjoin one another are shown on the same registered plan and are owned by the same person, he may by notice in writing to the assessment commissioner require that such lots shall thereafter be assessed as one parcel and at one total amount of assessment during such time as he continues to be the owner. R.S.O. 1960, c. 23, s. 111, *amended*.

Collector's  
roll to be  
certified by  
clerk

539. The clerk shall attach to the roll a certificate signed by him according to the following form:

I do certify that the within (*or annexed, or attached, or as the case may be*) Roll is the Collector's Roll prepared according to the provisions of *The Municipal Act* for the . . . . .  
 . . . . . of . . . . .  
 (*name of municipality*)  
 for the year 19. . . . .

A.B.  
*Clerk of the. . . . .*

and shall deliver the roll so certified to the collector on or before the 1st day of September, or such earlier date as may be prescribed by by-law of the municipality. R.S.O. 1960, c. 23, s. 112, *amended*.

Correction  
of roll to  
carry out  
changes in  
assessment  
1968-69,  
c. . . .

540. If alterations are made in the assessment roll, in accordance with the provisions of *The Assessment Act, 1968-69*, after the collector's roll or rolls for the municipality for the year for which such assessment has been made have been



prepared, the clerk of the municipality shall alter or amend the collector's roll or rolls to correspond with such alterations, and insert the proper rates therefor, and the rates or taxes shall be collectable in accordance with such corrected rolls in the same manner and with the like remedies as if they had been in the rolls when first prepared and certified by the clerk of the municipality. R.S.O. 1960, c. 23, s. 113, *amended*.

541. The collector, upon receiving his roll, shall proceed to collect the taxes therein mentioned. R.S.O. 1960, c. 23, s. 114. Duties of collectors

542.—(1) In cities, towns, villages and townships, the collector shall give to the person taxed a written or printed notice specifying the amount of the taxes payable by him by delivering the notice or causing it to be delivered to him or for him at his residence or place of business or upon the premises in respect of which the taxes are payable, and may call on the person taxed at his usual residence or place of business if within the municipality in and for which the collector has been appointed and demand payment of the taxes. Notice of taxes by collector

(2) In cities, towns, villages and townships, the council may by by-law authorize the collector, clerk or treasurer to mail the notice or cause it to be mailed to the address of the residence or place of business of such person. R.S.O. 1960, c. 23, s. 115 (1, 2). How may be given

(3) The written or printed notice above mentioned shall have written or printed thereon or attached thereto a schedule specifying the different rates and the total thereof used in calculating the taxes referred to in the notice and also containing the information required to be entered in the collector's roll under section 537. 1960-61, c. 4, s. 17. Particulars in tax notice

543.—(1) The collector shall at the time of such demand or notice, as the case may be, or immediately thereafter, enter or cause to be entered on his roll opposite the name of the person taxed the date of such demand or of the delivery or mailing of the notice. Entry of date of giving notice

(2) Every person so entering any such date shall append his initials thereto, and the entry is *prima facie* evidence of such demand or notice. R.S.O. 1960, c. 23, s. 116. Initials to entries

544. If any person whose name appears on the roll is not resident within the municipality, the collector shall transmit to him by mail, addressed in accordance with the notice given Proceedings in case of non-residents

by such non-resident, if notice has been given, a statement and demand of the taxes charged against him in the roll, and shall at the time of such transmission enter or cause to be entered the date thereof in the roll opposite the name of such person, and the entry is *prima facie* evidence of the transmission and of the time thereof, and the statement and demand shall contain, written or printed on some part thereof, the name and post office address of the collector. R.S.O. 1960, c. 23, s. 117, *amended*.

Certificates  
re dates of  
delivering  
notices

545.—(1) Instead of entering on the roll the date of the demand or of the delivery or mailing of the notice as required by sections 543 and 544, the collector may, at the time of such demand or notice, as the case may be, or immediately thereafter, make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the demands or notices in the roll or in the part were made, delivered or mailed.

Evidence

(2) Any such certificate is *prima facie* evidence of the making, delivery or mailing of such demand or notice. 1966, c. 10, s. 17.

Notice of  
address for  
tax bills

546. Where a person assessed furnishes the clerk with a notice in writing giving the address to which the notice of taxes may be delivered to him and requesting that the notice be delivered to such address by registered mail, the notice shall be so delivered by the collector who shall add the cost of registration to the taxes, and such notice shall stand until revoked in writing. R.S.O. 1960, c. 23, s. 118.

Certificate  
re current  
taxes

547. After taxes have been levied in any year, the collector shall upon demand give a certificate with respect to any assessment for real property or business assessment indicating that the taxes for the current year have been levied, the amount of the taxes and whether or not all or any part of such taxes have been paid. R.S.O. 1960, c. 23, s. 119; 1966, c. 10, s. 18.

By-laws  
requiring  
taxes to be  
paid into  
office of  
treasurer or  
collector

548.—(1) In cities, towns, villages and townships, the council may by by-law require the payment of taxes, including local improvement assessments, sewer rents and rates, and of other rents or rates payable as taxes, to be made into the office of the treasurer or collector by any day or days to be named therein, in bulk or by instalments, and may provide that on the punctual payment of any instalment the time for payment of the remaining instalment or instalments shall be extended to a day or days to be named, or may provide that in default of payment of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

Payments  
by instal-  
ments

(2) A by-law under subsection 1 may contain provisions with respect to the payment of taxes by tenants of lands owned by the Crown or in which the Crown has an interest, in which case the by-law shall provide that, where any such tenant has been employed either within or outside the municipality by the same employer for not less than thirty days, such employer shall pay over to the treasurer or collector on demand out of any wages, salary or other remuneration due to such employee the amount then payable for taxes under the by-law and such payment relieves the employer from any liability to the employee for the amount so paid. <sup>Crown property</sup>

(3) The council may by by-law impose a percentage charge as a penalty for non-payment of taxes or any class or instalment thereof not exceeding 1 per cent on the first day of default and on the first day of each calendar month thereafter in which default continues, but not after the end of the year in which the taxes are levied. <sup>Penalty for non-payment of taxes</sup>

(4) In any municipality in which a by-law has not been passed under subsection 3, the council may by by-law impose a penalty not exceeding 4 per cent on all taxes of the current year remaining unpaid on the first day of default after the 15th day of September of the year in which the taxes are levied. <sup>Idem</sup>  
R.S.O. 1960, c. 23, s. 120 (1-4).

(5) The council may by by-law authorize the treasurer or collector to receive in any year payments on account of taxes for that year in advance of the day that may be fixed by by-law for the payment of any instalment of such taxes and, <sup>Discount or interest on payments in advance</sup>

- (a) to allow a discount on any taxes so paid in advance at a rate not exceeding 8 per cent per annum and may allow interest at a rate not exceeding 8 per cent per annum on account of taxes so paid in advance for any portion of the period for which no discount is allowed; or
- (b) to allow interest on taxes paid in advance of the day fixed by by-law for the payment of any instalment of such taxes at a rate not exceeding 8 per cent per annum,

notwithstanding that the taxes for such year have not been levied or that the assessment roll on which such taxes are to be fixed and levied has not been revised and certified by the Assessment Review Court when any such advance payment is made, and a by-law passed under this subsection remains in force from year to year until it is repealed or amended.  
R.S.O. 1960, c. 23, s. 120 (5), *amended*.



Notice as  
to time and  
mode of  
payment

(6) If a by-law is passed providing for payment by instalments or allowing any such discount or imposing any such additional percentage charge, a notice shall be given in accordance with section 542 on which shall be written or printed a concise statement of the time and manner of payment and of the discount allowed or the percentage charge imposed, if any, and at any time within fourteen days after such notice has first been given, in accordance with section 542, any person may take advantage of the provisions of such by-law as to payment by instalments or with the discount allowed thereby, or without the additional percentage charge imposed thereby, as the case may be.

By-law to be  
in force until  
return of  
collector's  
roll

(7) Where, in accordance with this section, a percentage is added to unpaid taxes, the by-laws shall not be repealed before the return of the collector's roll.

Provision  
for payment  
of taxes  
into bank,  
etc.

(8) The council of any municipality may by by-law direct that moneys payable to the municipality for taxes or rates and upon such other accounts as may be mentioned in the by-law shall be paid by the collector of taxes or by the person charged with the payment thereof into such chartered bank of Canada, trust company or Province of Ontario Savings Office as the council shall by such by-law direct, to the credit of the treasurer of the municipality, and in such case the person making the payment shall obtain a receipt therefor, and the treasurer or collector of taxes shall make the proper entries therefor in the books of the municipality.

By-law to  
authorize  
part pay-  
ment of  
taxes due

(9) The council of any municipality may by by-law authorize the treasurer and the collector of taxes to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under subsection 3 in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.

Disposition  
of part  
payment of  
taxes

(10) Where the treasurer or the collector of taxes receives part payment on account of taxes due for any year, he shall credit such part payment first on account of the interest and percentage charges, if any, added to such taxes.

Payment of  
instalments  
in areas

(11) The council of any municipality may by by-law divide the municipality into separate areas for the purposes of this Act, and in any by-law providing for the payment of taxes by instalments may for every such area name a different day within a fixed period of time for the payment of any instalment. R.S.O. 1960, c. 23, s. 120 (6-11).



549.—(1) Subject to section 548, if taxes that are a lien <sup>Distress and sale for taxes that are a charge on land</sup> on land remain unpaid for fourteen days after demand or notice made or given pursuant to section, 542, 544 or 548, the collector or, where there is no collector, the treasurer may by himself or his agent, subject to the exemptions and provisos hereafter mentioned in this section, levy them with costs by distress,

- (a) upon the goods and chattels, wherever found within the county in which the municipality lies, belonging to or in the possession of the owner or tenant of the land whose name appears upon the collector's roll (who is hereinafter called "the person taxed");
- (b) upon the interest of the person taxed in any goods on the land, including his interest in any goods to the possession of which he is entitled under a contract for purchase or a contract by which he may or is to become the owner thereof upon performance of any condition;
- (c) upon the goods and chattels of the owner of the land found thereon, though his name does not appear upon the roll;
- (d) upon any goods and chattels on the land, where title to such goods and chattels is claimed in any of the following ways:
  - (i) by virtue of an execution against the person taxed or against the owner, though his name does not appear on the roll,
  - (ii) by purchase, gift, transfer or assignment from the person taxed, or from such owner, whether absolute or in trust, or by way of mortgage, or otherwise,
  - (iii) by the wife, husband, daughter, son, daughter-in-law or son-in-law of the person taxed, or of such owner, or by any relative of his, in case such relative lives on the land as a member of the family,
  - (iv) by virtue of any assignment or transfer made for the purpose of defeating distress;

provided that, where the person taxed or such owner is not in possession, goods and chattels on the land not belonging to the person taxed or to such owner are not subject to seizure,

and the possession by the tenant of such goods and chattels on the premises is sufficient *prima facie* evidence that they belong to him; provided also that no distress shall be made upon the goods and chattels of a tenant for any taxes not originally assessed against him as such tenant; provided also that in cities and towns no distress for taxes in respect of vacant land shall be made upon goods or chattels of the owner except upon the land.

Distress for  
taxes not a  
lien on land

(2) Subject to section 548, in case of taxes that are not a lien on land remaining unpaid for fourteen days after demand or notice made or given pursuant to section 542, 544 or 548, the collector or, where there is no collector, the treasurer may by himself or his agent, subject to the exemptions provided for in subsection 4, levy them with costs by distress,

- (a) upon the goods and chattels of the person taxed wherever found within the county in which the municipality lies for judicial purposes;
- (b) upon the interest of the person taxed in any goods to the possession of which he is entitled under a contract for purchase, or a contract by which he may or is to become the owner thereof upon performance of any condition;
- (c) upon any goods and chattels in the possession of the person taxed where title to them is claimed in any of the ways defined by subclauses i to iv of clause d of subsection 1, and in applying such subclauses they shall be read with the words "or against the owner though his name does not appear on the roll" and the words "or such owner" and the words "on the land" omitted therefrom;
- (d) upon goods and chattels that at the time of making the assessment were the property and on the premises of the person taxed in respect of business assessment and at the time for collection of taxes are still on the same premises, notwithstanding that such goods and chattels are no longer the property of the person taxed.

Case of  
goods in  
possession  
of ware-  
houseman,  
assignee or  
liquidator

(3) Notwithstanding subsections 1 and 2, no goods that are in the possession of the person liable to pay such taxes for the purpose only of storing or warehousing the goods or of selling the goods upon commission or as agent shall be levied upon or sold for such taxes, and provided that goods in the hands of an assignee for the benefit of creditors or in

the hands of a liquidator under a winding-up order are liable only for the taxes of the assignor or of the company that is being wound up, and for the taxes upon the premises in which the goods were at the time of the assignment or winding-up order, and thereafter while the assignee or liquidator occupies the premises or while the goods remain thereon.

(4) The goods and chattels exempt by law from seizure under execution are not liable to seizure by distress. Goods exempt from distress

(5) The person claiming such exemption shall select and point out the goods and chattels as to which he claims exemption. Exemption to be claimed

(6) If at any time after demand has been made or notice given pursuant to section 542, 544 or 548, and before the expiry of the time for payment of the taxes, the collector or, where there is no collector, the treasurer has good reason to believe that any person in whose hands goods and chattels are subject to distress under the preceding provisions is about to remove such goods and chattels out of the municipality before such time has expired and makes affidavit to that effect before the mayor or reeve of the municipality or before any justice of the peace, the mayor, reeve or justice shall issue a warrant to the collector or treasurer authorizing him to levy for the taxes and costs in the manner provided by this Act although the time for payment thereof may not have expired, and the collector or treasurer may levy accordingly. Levy of taxes under warrant

(7) A city shall for the purposes of this section be deemed to be within the county of which it forms judicially a part. City

(8) The costs chargeable in respect of any such distress and levy are those payable to bailiffs under *The Division Courts Act*. Costs R.S.O. 1960, c. 110

(9) No person shall make a charge for anything in connection with any such distress or levy unless such thing has been actually done. Prohibition

(10) In case any person offends against the provisions of subsection 9 or levies any greater sum for costs than is authorized by subsection 8, the like proceedings may be taken against him by the person aggrieved as may be taken by the party aggrieved in the cases provided for by sections 2, 4 and 5 of *The Costs of Distress Act*. Penalty

R.S.O. 1960, c. 74

(11) Where personal property liable to seizure for taxes as hereinbefore provided is under seizure or attachment or has been seized by the sheriff or by a bailiff of any court or is Notice of taxes where goods under seizure

claimed by or in possession of any assignee for the benefit of creditors or liquidator or of any trustee or authorized trustee in bankruptcy or where such property has been converted into cash and is undistributed, it is sufficient for the tax collector to give to the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy notice of the amount due for taxes, and in such case the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy shall pay the amount to the collector in preference and priority to any other and all other fees, charges, liens or claims whatsoever.

Costs of distress, when to belong to corporation

(12) Where the person making any such distress and levy is a salaried employee of the municipal corporation, the costs in respect of such distress and levy belong to the corporation. R.S.O. 1960, c. 23, s. 121.

Informalities not to invalidate subsequent proceedings

550. No defect, error or omission in the form or substance of the notice required by section 542, 544 or 548 invalidates any subsequent proceedings for the recovery of the taxes. R.S.O. 1960, c. 23, s. 122.

Public notice of sale

551. The collector or his agent, by advertisement posted up in at least three public places in the municipality or where there are wards in the ward wherein the sale of goods and chattels distrained is to be made, shall give at least six days notice of the time and place of the sale, and of the name of the person whose property is to be sold, and, at the time named in the notice, the collector or his agent shall sell at public auction the goods and chattels distrained or so much thereof as may be necessary to realize the amount of the taxes and costs. R.S.O. 1960, c. 23, s. 123.

Surplus, if unclaimed, to be paid to party in whose possession the goods were

552. If the property distrained has been sold for more than the amount of the taxes and costs, and if no claim to the surplus is made by any other person on the ground that the property sold belonged to him or that he was entitled by lien or other right to the surplus, such surplus shall be returned to the person in whose possession the property was when the distress was made. R.S.O. 1960, c. 23, s. 124.

or to admitted claimant

553. If such claim is made by the person for whose taxes the property was distrained and the claim is admitted, the surplus shall be paid to the claimant. R.S.O. 1960, c. 23, s. 125.

When the right to surplus contested

554. If the claim is contested, such surplus shall be paid by the collector to the treasurer of the municipality, who shall retain it until the respective rights of the parties have been determined by action or otherwise. R.S.O. 1960, c. 23, s. 126.



555.—(1) Subject to subsection 2, every collector shall return his roll to the treasurer on or before the 28th day of February in the year next following the year in which the taxes were levied, or on such earlier date in that year as the council may appoint. Dates for return of collector's roll

(2) The council of every city may by by-law fix the times for the return of the collector's rolls, and may make any enlargements of the time so fixed. In cities

(3) The collector of every city, town and village shall, until the final return of the roll, pay over to the treasurer of the city, town or village the amount of his collection once every week or more often if the council by by-law so requires. Collectors' interim returns in cities, towns and villages

(4) The collector of every township shall, until the final return of the roll, pay over to the treasurer of the township the amount of his collections once every two weeks or more often if the council by by-law so requires. Collectors' interim returns in townships

(5) Every collector, on the request of the treasurer, shall deliver his roll, together with an account of all collections made, to the treasurer to be audited. R.S.O. 1960, c. 23, s. 127. Audit of collector's roll

556.—(1) At or before the return of his roll, every collector shall make oath in writing that the date of every demand of payment or notice of taxes required by sections 542 to 548, and every transmission of statement and demand of taxes required by section 544 entered by him in the roll, has been truly stated therein. Oath of collector on returning roll

(2) Every other person who has delivered or mailed a notice pursuant to section 542, 544 or 548 shall in like manner at or before the return of the roll make oath that the date of the delivery or mailing of every such notice by him has been truly stated in the roll. Idem

(3) Every such oath may be according to Form 29 and shall be written on or attached to the roll and may be taken before the treasurer or before any justice of the peace having jurisdiction in the municipality or any commissioner for taking affidavits or any notary public for Ontario. R.S.O. 1960, c. 23, s. 128, *amended*. Form of oath, etc.

557.—(1) If the collector fails or omits to collect the taxes or any portion thereof by the day appointed or to be appointed as mentioned in section 555, the council may, by resolution, authorize the collector, or some other person in his stead, to continue the levy and collection of the unpaid taxes in the manner and with powers provided by law for the general levy and collection of taxes. Failure of collector to collect

Duty as to  
return not  
affected

(2) No such resolution or authority alters or affects the duty of the collector to return his roll or in any manner invalidates or otherwise affects the liability of the collector or his sureties. R.S.O. 1960, c. 23, s. 129.

Proceedings  
when taxes  
unpaid

558.—(1) The treasurer shall, upon receiving the roll returned under section 555, mail or cause to be delivered a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year.

Verification  
notice

(2) When the auditor gives a verification notice to each person mentioned in subsection 1, the treasurer is not obliged to comply with subsection 1. R.S.O. 1960, c. 23, s. 133.

#### ARREARS OF TAXES

Statement  
to be  
furnished  
to county  
treasurer

559.—(1) In cases in which the county treasurer is required to collect arrears of taxes of a township or village, the treasurer of the township or village, as the case may be, shall within thirty days after the time appointed for the return and final settlement of the collector's roll in every year furnish the county treasurer with a statement of all unpaid taxes and school rates directed in the collector's roll or by school trustees to be collected. R.S.O. 1960, c. 23, s. 134 (1).

Contents of  
statement

(2) Such statement shall contain a description of the lots or parcels of land, a statement of unpaid arrears of taxes, if any, and of arrears of taxes paid, and the county treasurer is not bound to receive any such statement after the 7th day of April in each year. R.S.O. 1960, c. 23, s. 134 (2); 1961-62, c. 6, s. 12.

Other  
information

(3) The treasurer in such statement and both he and all other officers of the municipality shall from time to time furnish to the county treasurer such other information as the county treasurer may require and demand in order to enable him to ascertain the just tax chargeable upon any land in the municipality for that year. R.S.O. 1960, c. 23, s. 134 (3).

Municipalities  
united and  
afterwards  
disunited,  
etc.

560. If two or more municipalities, having been united for municipal purposes, are afterwards disunited, or if a municipality or part of a municipality is afterwards added to or detached from any county, or to or from any other municipality, the county or other treasurer shall make corresponding alterations in his books, so that arrears due on account of any parcel or lot of land, at the date of the alteration, shall be placed to the credit of the municipality within which the land after such alteration is situate. R.S.O. 1960, c. 23, s. 135.

561. The county or other treasurer shall not be required to keep a separate account of the several distinct rates that may be charged on lands, but all arrears, from whatever rates arising, shall be taken together and form one charge on the land. R.S.O. 1960, c. 23, s. 136.

All arrears to form one charge upon lands

562.—(1) After the collector's roll has been returned to the treasurer of a township or village, and before such treasurer has furnished to the county treasurer the statement mentioned in section 559, arrears of taxes may be paid to such local treasurer; but, after such statement has been returned to the county treasurer, no more money on account of the arrears then due shall be received by any officer of the municipality to which the roll relates.

After return of roll, who to receive taxes

(2) The collection of arrears thenceforth belong to the treasurer of the county alone, and he shall receive payment of such arrears, and he shall give a receipt therefor, specifying the amount paid, for what period, the description of the lot or parcel of land, and the date of payment, in accordance with the provisions of section 571. R.S.O. 1960, c. 23, s. 137.

Collection of arrears to belong to county treasurer only

563. The county treasurer and the treasurer of any municipality whose officers have power to sell lands for arrears of taxes may from time to time receive part payment of taxes returned to him as in arrears upon any land for any year and shall credit such payment first on account of the interest and percentage charges, if any, added to such taxes; but no such payment shall be received after a warrant has issued for the sale of the land for taxes. R.S.O. 1960, c. 23, s. 138.

Receiving payments on account of arrears

564.—(1) The treasurer of every county shall furnish to the clerk of each municipality in the county except those whose officers have power to sell lands for arrears of taxes, and the treasurer of every such last-mentioned municipality shall furnish to the clerk of the municipality a list of all the lands in the municipality in respect of which any taxes have been in arrears for the three years next preceding the 1st day of January in any year, and such list shall be so furnished on or before the 1st day of February in every year and shall be headed in the words following: "*List of lands liable to be sold for arrears of taxes in the year 19...*"; and, for the purpose of the computation of such three years, the taxes for each year shall be deemed to have been in arrears on and from the 1st day of January in such year.

Lists of lands three years in arrears for taxes to be furnished to clerks

(2) Where in any year the list referred to in subsection 1 has been furnished to the clerk of a municipality, the treasurer who furnished the list shall not later than the 15th day of September in that year, or such earlier date as the clerk may request in writing, furnish a supplemental list to the clerk

Treasurer to furnish supplemental list of lands no longer liable to be sold



showing thereon the lands, if any, included in the earlier list that at the date of the supplemental list are no longer liable to be sold for arrears of taxes. R.S.O. 1960, c. 23, s. 139, *amended*.

Clerks to keep the lists in their offices open to inspection, give copy to Assessment Commissioner

565.—(1) The clerk of the municipality shall keep the list so furnished by the treasurer on file in his office, subject to the inspection of any person requiring to see it, and he shall also deliver a copy of such list in each year to the Assessment Commissioner, and it is the duty of the Assessment Commissioner to ascertain if any of the lots or parcels of land contained in such lists are incorrectly described and to notify the occupants and owners thereof, if known, whether resident within the municipality or not, upon their respective assessment notices, or otherwise, that the land is liable to be sold for arrears of taxes, and to enter in a column to be reserved for the purpose the words "*Parties notified*" or "*Incorrectly described*", as the case may be, and all such lists shall be signed by the Assessment Commissioner, verified as provided in subsection 3, and returned to the clerk with the assessment roll, together with a memorandum of any error discovered therein, and the clerk shall compare the entries in the Assessment Commissioner's return with the assessment roll and report any differences to the Assessment Commissioner for verification, and the clerk shall transmit such lists and any such memorandum forthwith to the treasurer of the municipality if the municipality is one whose officers have power to sell lands for arrears of taxes, or in other cases to the county treasurer, and the treasurer in either case shall attach the seal of the corporation to such lists and file them in his office for public use, and every such list or copy thereof shall be received in any court as evidence, in any case arising concerning the assessment of such lands.

Assessment Commissioner to be furnished with copy of supplemental list of lands no longer liable to be sold

(2) Where in any year the clerk of a municipality is furnished with the supplemental list mentioned in subsection 2 of section 564, he shall forthwith deliver a copy thereof to the Assessment Commissioner and after its delivery subsections 1 and 3 cease to apply in respect of the lands shown on the supplemental list.

Assessment Commissioner's certificate

(3) The Assessment Commissioner shall attach to each such list a certificate signed by him, and verified by oath or affirmation, in the form following:

*I do certify that I have examined or caused to be examined all the lots in this list named; and that I have entered or caused to be entered the names of all occupants thereon, as well as the names of the owners thereof, when known; and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief.*

R.S.O. 1960, c. 23, s. 140, *amended*.



566. If, on an examination of the return required under section 565 of lands liable to be sold for taxes, or otherwise, it appears to the treasurer that any land liable to assessment has not been assessed for the current year, he shall report the same to the clerk of the municipality; thereupon, or if the same comes to the knowledge of the clerk in any other manner, the clerk shall proceed as provided in section 42 of *The Assessment Act, 1968-69*. R.S.O. 1960, c. 23, s. 141, *amended*. Proceedings where any land is found not to have been assessed  
1968-69, c. . . .

567. Every clerk of a municipality who neglects to preserve the list of lands in arrears for taxes, furnished to him by the treasurer in pursuance of section 564, or to furnish copies of such lists, as required, to the Assessment Commissioner, and every Assessment Commissioner who neglects to examine or cause to be examined the lands entered on his list, and to make or cause to be made returns in the manner hereinbefore directed, is guilty of an offence and on summary conviction is liable to a fine of not more than \$200. R.S.O. 1960, c. 23, s. 142, *amended*. Offence for neglect to preserve list of lands in arrears for taxes

568.—(1) When it is shown to the Assessment Review Court or to the council of a municipality that taxes or rates are or have become due upon land assessed in one block, the Assessment Review Court or council, upon the application by the treasurer of the municipality or by or on behalf of any person claiming to be the owner of one or more parcels of the land, may, after notice of the application to all owners, direct the apportionment of the taxes or rates upon such parcels in proportion to their relative value at the time of the assessment, regard being had to all special circumstances, and the council may direct how any part payment made under section 563 is to be applied, and, upon payment of the apportionment assigned to any parcel, the payment shall be a satisfaction of the taxes or rates thereon, or the Assessment Review Court or the council, as the case may be, may make such other direction as the case may require, and the provision herein contained is retroactive in its operation, but does not apply to any lands that have been advertised for sale for taxes or rates Apportionment of taxes where land assessed in block

(2) Forthwith after an apportionment has been made, the clerk shall transmit a copy of the minute or resolution to the treasurer, who, upon receipt thereof, shall enter it in his books, and thereafter each lot or other subdivision of the land affected is liable only for the amount of taxes or rates apportioned thereto, and is only liable for sale for non-payment of the tax or rate so apportioned or charged against it. R.S.O. 1960, c. 23, s. 143, *amended*. Minute of apportionment for treasurer

569. An appeal may be had to the Municipal Board by any owner or owners from any decision or apportionment made Appeal

under section 568 and a like appeal may be had by the municipality from a decision or apportionment made by the Assessment Review Court under section 568. R.S.O. 1960, c. 23, s. 145, *amended*.

Written  
statement  
of arrears

570.—(1) The treasurer shall, on demand, give a written certified statement of the arrears due on any land, and he may charge \$1 for the search and certified statement on each separate parcel, but he shall not make any charge to any person who forthwith pays the taxes.

Form

(2) Such certified statement may be according to Form 30. R.S.O. 1960, c. 23, s. 146.

County  
treasurers,  
etc., to keep  
triplicate  
blank re-  
ceipt books

571.—(1) The treasurer of every county shall keep a triplicate blank receipt book and, on receipt of any sum of money for taxes on land, shall deliver to the person making payment one of such receipts, and shall deliver to the treasurer of the local municipality in which the land is situate the second of the set, with the corresponding number, retaining the third of the set in the book, the delivery of such receipts to be made to the treasurer of the local municipality at least every three months.

Filing of  
receipts

(2) The county treasurer shall file such receipts, and, in a book to be kept for that purpose, shall enter the name of the person making payment, the lot on which payment is made, the amount paid, the date of payment and the number of the receipt, and the auditors shall examine and audit such books and accounts at least once in every twelve months.

Treasurer  
to keep  
duplicate  
receipt book

(3) In cities, towns and other municipalities having power to sell lands for non-payment of taxes, the treasurer thereof shall keep a duplicate blank receipt book, and on receipt of any sum of money for taxes on land shall deliver to the person making the payment one of such receipts, retaining the second of the set in the book, and the auditors shall examine and audit such books and accounts at least once in every year. R.S.O. 1960, c. 23, s. 147.

As to  
pretended  
receipt, etc.

572. If any person produces to the treasurer, as evidence of payment of any tax, any paper purporting to be a receipt of a collector, school trustee or other municipal officer, the treasurer is not bound to accept it until he has received a report from the clerk of the municipality interested, certifying the correctness thereof, or until he is otherwise satisfied that such tax has been paid. R.S.O. 1960, c. 23, s. 148.

Lands on  
which taxes  
unpaid to be  
entered in  
certain  
books by  
treasurer

573. The treasurer of every county shall keep a separate book for each township and village, in which he shall enter all the lands in the municipality on which it appears, from the

returns made to him by the clerk and from the collector's roll returned to him, that there are any taxes unpaid, and the amounts so due, and he shall, on the 15th day of January in every year, complete and balance his books by entering against every parcel of land the arrears, if any, due at the last settlement, and the taxes of the preceding year that remain unpaid, and he shall ascertain and enter therein the total amount of arrears, if any, chargeable upon the land at that date. R.S.O. 1960, c. 23, s. 149.

574.—(1) Notwithstanding any special Act, the treasurer, collector or county treasurer, as the case may be, shall add to the amount of all taxes due and unpaid interest at the rate of one-half of 1 per cent per month for each month or fraction thereof from the 31st day of December in the year in which the taxes were levied until the taxes are paid, provided that the council by by-law may increase such rate to a rate not exceeding 1 per cent per month. 1961-62, c. 6, s. 13, *amended*.

(2) No interest or percentage added to taxes shall be compounded.

(3) Interest and percentages added to taxes form part of such taxes and shall be collected as taxes. R.S.O. 1960, c. 23, s. 150 (2, 3).

(NOTE.—*For procedure in lieu of tax sales in certain municipalities, see The Department of Municipal Affairs Act, R.S.O. 1960, c. 98.*)

575. The treasurer shall not sell any lands for taxes that have not been included in the list furnished by him pursuant to section 564 to the clerks of the municipalities in the month of January preceding the sale. R.S.O. 1960, c. 23, s. 151.

576.—(1) Where a part of the tax on any land is in arrear for three years as provided by section 564 and subject to section 575, the treasurer shall, unless otherwise directed by by-law of the council, submit to the warden of the county a list in duplicate of all the lands liable under this Act to be sold for taxes, with the amount of arrears against each lot set opposite to the same, and the name and address of the owner, if known, and the warden shall authenticate each of such lists by affixing thereto the seal of the corporation and his signature, and one of such lists shall be deposited with the clerk of the county and the other shall be returned to the treasurer with a warrant thereto annexed, under the hand of the warden and the seal of the county, commanding the treasurer to levy upon the land for the arrears due thereon, with his costs.



Treasurer  
to have  
power to  
add arrears  
accruing  
after return

(2) In municipalities whose officers have power to sell lands for arrears of taxes, the treasurer may add to the taxes shown in the list of lands liable to be sold for taxes any taxes that have fallen due since those shown in the lists furnished by the treasurer to the clerk under section 564, and have been returned by the collector to him as provided in section 558, and such lands may be sold as if such last-mentioned taxes had been included in the statement furnished to him by the clerk under section 564. R.S.O. 1960, c. 23, s. 152.

Expenses  
added to  
arrears

577. The treasurer shall, in each case, add to the arrears his commission or other lawful charges, and the costs of publication. R.S.O. 1960, c. 23, s. 153.

By-law  
extending  
period of  
three years,  
etc.

578. The council of a county or municipality whose officers have power to sell lands for arrears of taxes may by by-law passed for that purpose, from time to time, direct that no warrant shall issue for the sale of lands for taxes until after the expiration of a longer period than that provided by section 576, and may also direct that such lands only be included in the warrant as are chargeable with arrears exceeding a certain sum to be named in the by-law, and may also direct that only such lands be included in the warrant as belong to any classification mentioned in the by-law or are of the character mentioned therein. R.S.O. 1960, c. 23, s. 154.

Distinguish-  
ing lands in  
list annexed  
to warrant

579. In the list annexed to every warrant, the lands mentioned therein shall be distinguished as patented, unpatented, or under lease or licence of occupation from the Crown or municipality, and the interest therein, if any, of the Crown or of the municipality shall be specially mentioned. R.S.O. 1960, c. 23, s. 155.

Correction  
of errors by  
treasurer

580. The county treasurer may, from time to time, correct any clerical error that he discovers or that may be certified to him by the clerk of any municipality. R.S.O. 1960, c. 23, s. 156.

Where  
distress on  
premises,  
treasurer  
may  
distrain

581. If there are to the knowledge of the treasurer goods and chattels liable to distress upon any land in arrear for taxes, he shall levy the arrears of taxes and the costs by distress, and has the same authority to collect by distress as a collector has under this Act, and section 549 applies thereto; but no sale of the land is invalid by reason of the treasurer not having distrained, though there were on the land goods and chattels liable to distress before or at the time of sale. R.S.O. 1960, c. 23, s. 157.

Treasurer's  
duty on  
receiving  
warrant to  
sell

582. A treasurer is not bound to make inquiry, before effecting a sale of land for taxes, to ascertain whether or not there is any distress upon the land, or to inquire into or form any opinion of the value of the land. R.S.O. 1960, c. 23, s. 158.



583.—(1) The treasurer shall prepare a copy of the list of lands annexed to the warrant and shall add thereto in a separate column a statement of the proportion of costs chargeable on each lot for advertising and for his commission or other lawful charges, distinguishing therein any of such lands that are unpatented or under lease or licence of occupation from the Crown as "unpatented" or "under Crown lease" or "under Crown licence", as the case may be, and such list shall contain a notice that, unless the arrears of taxes and costs are sooner paid, the treasurer will proceed to sell the lands on the day and at the place specified therein.

Treasurer to prepare list of lands to be sold

(2) Such list shall be published in *The Ontario Gazette* once during the month immediately preceding the period of time mentioned in section 584.

Publication

(3) A notice, stating that copies of the list of lands for sale for arrears of taxes may be had in the office of the treasurer and that such list has been published in *The Ontario Gazette* on the day specified in such notice and that, unless the arrears of taxes and costs are sooner paid, the treasurer will proceed to sell the lands on the day and at the place named therein, shall be published once a week for the thirteen weeks immediately preceding the day of sale in at least one newspaper published in the county or in the case of a union of counties in at least one newspaper published in each county of the union, or where the sale is to be held by the treasurer of a municipality in at least one newspaper published in the municipality and if no newspaper is published in the county or municipality then in at least one newspaper published in an adjacent county or municipality. R.S.O. 1960, c. 23, s. 159.

Publication of list and notice of sale

584. The day of the sale shall be more than ninety-one days after the first publication of the list in *The Ontario Gazette*. R.S.O. 1960, c. 23, s. 160.

Time of sale

585. The treasurer of a county shall also post a printed copy of the list published in the newspaper in some convenient and public place at the court house of the county or district at least three weeks before the time of sale and the treasurer of a municipality other than a county shall also post a printed copy of such list in some convenient and public place at the place where the council of the municipality usually meets at least three weeks before the time of sale. R.S.O. 1960, c. 23, s. 161.

Notice to be posted up

586.—(1) For the purpose of tax sales, the Lieutenant Governor in Council may by order in council divide a provisional judicial district, and the council of any county may by by-law divide the county, into tax sale districts, each of which may contain one or more municipalities.

Tax sale districts

Place of  
sales  
therein

(2) The order in council or by-law may provide that there-  
after the sales of land situate therein for arrears of taxes  
shall be held by the treasurer at such place in the tax sale  
district as may be named in the order in council or by-law.

Payment of  
expenses

(3) Where any such order in council or by-law is passed,  
provision shall be made therein, or by further order in council  
or by-law, respecting the payment to the treasurer of his  
travelling and other expenses connected with his attending  
tax sales.

Advertise-  
ment, what  
to contain

(4) Every advertisement or notice of a tax sale shall state  
the name or number of the tax sale district and the place  
therein at which the sale will be held. R.S.O. 1960, c. 23,  
s. 162.

Adjourning  
sale, if no  
bidders

587. If at any time appointed for the sale of the lands no  
bidders appear, the treasurer may adjourn the sale from time  
to time. R.S.O. 1960, c. 23, s. 163.

Mode in  
which the  
lands shall  
be sold  
by the  
treasurer

588.—(1) If the full amount of the taxes for which the  
land was offered for sale has not been collected, or if no person  
appears to pay the same at the time and place appointed  
for the sale, the treasurer shall sell by public auction so much  
of the land as is sufficient to discharge the taxes, and all lawful  
charges incurred in and about the sale and the collection of  
the taxes, selling in preference such part as he may consider  
best for the owner to sell first, and, in offering or selling such  
lands, it is not necessary to describe particularly the portion  
of the lot that is to be sold, but it is sufficient to say that  
he will sell so much of the lot as may be necessary to secure  
the payment of the taxes, and the owner or any person  
interested in the land may redeem the land within one year  
from the date of purchase, exclusive of the day of purchase,  
upon payment of the full amount of the taxes for which the  
land was offered for sale, together with expenses of sale,  
and together with 10 per cent added thereto, and together  
with the amount of the charges for searches, postage and notice  
provided for in subsection 2 of section 606, and together with  
the taxes including the local improvement rates and the  
penalties and interest on such taxes and rates that have  
accrued against the land and that would have accrued against  
the land if it had remained the property of the former owner  
and been liable for taxation, determined as provided in sub-  
section 3.

When land  
does not  
sell for full  
amount of  
taxes

(2) If the treasurer fails at such sale to sell any land for  
the full amount of taxes, including the full amount of com-  
mission and other lawful charges and costs added under

section 577, he shall at such sale adjourn it until a day then to be publicly named by him, not earlier than a week nor later than three months thereafter, of which adjourned sale he shall give notice by public advertisement in the local newspaper, or in one of the local papers in which the original sale was advertised, and on such day he shall sell such lands unless otherwise directed by the council of the municipality in which they are situate, for any sum he can realize, and shall accept such sum as full payment of such taxes; and the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the taxes for which the land was offered for sale, together with expenses of sale, and together with 10 per cent added thereto, and together with the amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and together with the taxes including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 3.

(3) If the price offered for any land at the adjourned sale is less than the full amount of the taxes for which the land was offered for sale and the charges and costs, or if no price is offered, it is lawful for the municipality to purchase the land for the amount due, provided that an appropriation has been made for the purpose and that previous notice by public advertisement in the local newspaper or in one of the local newspapers in which the original sale was advertised of intention so to do has been given by the treasurer; and the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the taxes for which the land was offered for sale, together with the expenses of the sale, and together with 10 per cent added thereto, and together with the amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and together with the taxes including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, and such taxes shall be computed at the rate fixed by by-law for each year in which such taxes are payable upon the value placed thereon upon the assessment roll for the last preceding year in which it was assessed and the local improvement rates shall be computed at the rate fixed in the by-law by which the same were rated or imposed and upon the frontages

Purchase by  
municipality



shown upon the list of properties and the frontages thereof as settled by the Assessment Review Court for such local improvement. R.S.O. 1960, c. 23, s. 164, *amended*.

Mode of  
selling land  
for taxes

589.—(1) Notwithstanding section 588, the treasurer is not obliged to sell for taxes only a portion of land separately assessed but may sell the whole of such land for the best price offered at the sale, and any money obtained by the treasurer as the price of such land shall be applied, firstly, in paying the full amount of the taxes for which the land was offered for sale, together with the expenses of sale, and, secondly, in payment of the taxes, including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land, and the balance, if any, shall be paid by the treasurer to the owner of the land or to such other person as may be authorized by law to receive the balance less such charge and expenses as the treasurer may pay or incur in satisfying himself of the right of such owner or other person to receive the balance, and it is the duty of the person claiming the balance to produce to the treasurer proof of his right to receive the balance; provided that the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the purchase price, together with 10 per cent of the full amount of the taxes for which the land was offered for sale and of the expenses of sale added thereto, and together with the full amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and the balance, if any, outstanding of the taxes including local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 2 of section 588, but if the purchaser is the municipality redemption as aforesaid may be made upon payment of the full amount of the taxes for which the land was offered for sale, together with the expenses of sale, and together with 10 per cent added thereto, and together with the full amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and together with the taxes including local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 3 of section 588.

Unclaimed  
balances

(2) Any balance payable to the owner of the land sold or to any other person entitled thereto shall, if not claimed



within six years after the sale, belong to the municipality absolutely.

(3) Where an appropriation has been made for the purpose, the municipality may purchase lands under this section. Purchase by municipality  
R.S.O. 1960, c. 23, s. 165.

590. If a purchaser fails to pay his purchase money immediately, the treasurer shall forthwith again put up the property for sale. When purchaser fails to pay purchase money  
R.S.O. 1960, c. 23, s. 166.

591.—(1) Where the Crown whether as represented by the Government of Canada or the Government of the Province of Ontario, or any tribe or body of Indians or any member thereof, has an interest in any land in respect of which taxes are in arrear, the interest only of persons other than the Crown, tribe or body of Indians or any member thereof, therein is liable to be sold for arrears of taxes. Land in which the Crown has an interest

(2) Where the treasurer so sells the interest of any person, it shall be distinctly expressed, in the tax deed to be made under this Act to the purchaser, that the sale is only of the interest of such person in the land, and, whether so expressed or not, the tax deed in no wise affects the interest or rights of the Crown or tribe or body of Indians or any member thereof in the land sold, and gives the purchaser the same interest and rights only in respect of the land as the person had whose interest is being sold. Tax deed not to affect interest of Crown

(3) Where the interest so sold of any person is that of a lessee, licensee or locatee, the tax deed is valid without requiring the consent of the Minister of Lands and Forests. Validity of tax deed  
R.S.O. 1960, c. 23, s. 167.

592. No person is entitled to purchase at a sale for taxes, under section 588 or from a municipality that has purchased land thereunder, more unpatented land in the free grant districts than a locatee is entitled to obtain or hold under Part II of *The Public Lands Act*. Land purchased at tax sales not to exceed limit fixed by R.S.O. 1960, c. 324  
R.S.O. 1960, c. 23, s. 168.

593. No sale for taxes shall be made of unpatented land in the free grant districts where the taxes due thereon are less than \$10, if the lands have not been before the 27th day of May, 1893, advertised for sale, nor where no *bona fide* improvements have been made by or on behalf of the locatee. Sales not to be made where taxes less than \$10, or no improvements made  
R.S.O. 1960, c. 23, s. 169.

594. All lands in the free grant districts purchased under sale for taxes are subject to all the terms and conditions as to settlement or otherwise required by Part II of *The Public* Lands purchased to be subject to conditions of R.S.O. 1960 c. 324

*Lands Act*, unless under special circumstances the Minister of Lands and Forests sees fit to dispense therewith in whole or in part. R.S.O. 1960, c. 23, s. 170.

Sale of  
interest of  
lessee or  
tenant of  
municipal  
property

595. If the treasurer sells any interest in land of which the fee is in the municipality in respect of which the taxes accrue, he shall only sell the interest therein of the lessee or tenant, and it shall be so distinctly expressed in the tax deed. R.S.O. 1960, c. 23, s. 171.

Sale of  
lands for  
taxes not to  
affect col-  
lection of  
other rates

596. No sale of lands for taxes or for rates under a drainage or local improvement by-law invalidates or in any way affects the collection of a rate that has been assessed against or imposed or charged upon such lands prior to the date of the sale, but that accrues or becomes due and payable after the rates or taxes in respect of which the sale is had became due and payable or after the sale. R.S.O. 1960, c. 23, s. 172.

Treasurer  
selling to  
give pur-  
chaser a  
certificate of  
land sold

597. The treasurer, after selling any land for taxes, shall give a certificate under his hand to the purchaser, stating distinctly what part of the land, and what interest therein, have been sold, or stating that the whole lot or estate has been so sold, and describing the same, and also stating the quantity of land, the sum for which it has been sold, and the expenses of sale, and further stating that a deed conveying the land to the purchaser or his assigns, according to the nature of the estate or interest sold, with reference to sections 588 and 591, will be executed by the treasurer and warden on demand, at any time after the expiration of the period hereinafter provided for redemption. R.S.O. 1960, c. 23, s. 173.

Purchaser  
of lands  
deemed  
owner for  
certain  
purposes

598.—(1) The purchaser shall, on the receipt of the treasurer's certificate of sale, become the owner of the land, so far as to have all necessary rights of action and powers for protecting the land from spoliation or waste, until the expiration of the term during which the land may be redeemed; but he shall not knowingly permit any person to cut timber growing upon the land, or otherwise injure the land, nor shall he do so himself, but he may use the land without deteriorating its value.

Limitation  
of liability

(2) The purchaser is not liable for damage done to the property without his knowledge during the time the certificate is in force.

Repairs

(3) Where the purchaser is a municipality, it may make any expenditure necessary in order to keep the land in a proper state of repair or to insure the land, and the amount thereof with interest as provided in section 574 may be added

to the amount required to redeem the land, provided that the treasurer has sent at least one month before making such expenditure a notice containing the particulars of the proposed expenditure and an estimate of the cost thereof to each encumbrancer, if any, and to the registered owner by registered mail to the address of such encumbrancer or owner if known to the treasurer and, if such address is not known to the treasurer, then to any address of such encumbrancer or owner appearing in the records of the registry office or sheriff's office. R.S.O. 1960, c. 23, s. 174.

599. From the time of a tender to the treasurer of the full amount of redemption money required by this Act, the purchaser ceases to have any further right in or to the land in question. R.S.O. 1960, c. 23, s. 175. Effect of tender of arrears, etc.

600. Every treasurer is entitled to  $2\frac{1}{2}$  per cent commission upon the sums collected by him, as aforesaid, except that, where the taxes against any parcel of land are less than \$10, the treasurer is entitled to charge, in lieu of his commission, 25 cents; but where the treasurer is paid a salary for his services such commission may, by arrangement with the council, be paid into the funds of the municipality like any other revenue of the municipality. R.S.O. 1960, c. 23, s. 176. Treasurer's commission

601. Where land is sold by a treasurer according to section 583 and the following sections of this Act, he may add the commission and other charges that he is authorized by this Act to charge for the services above-mentioned to the amount of arrears on those lands in respect of which such services have been severally performed, and in every case he shall give a statement in detail with each certificate of sale of the arrears and costs incurred. R.S.O. 1960, c. 23, s. 177. Fees, etc., on sales of land

602. The treasurer shall, in all certificates and deeds given for lands sold at such sale, give a description of the part sold with a sufficient certainty, and, if less than a whole lot is sold, then he shall give such a general description as may enable a surveyor to lay off the piece sold on the ground, and he may make search, if necessary, in the registry office to ascertain the description and boundaries of the whole parcel, and he may also obtain a surveyor's description of such lots, to be taken from the registry office or the government maps, where a full description cannot otherwise be obtained, and the charges so incurred shall be included in the account and paid by the purchaser of the land sold or the person redeeming the land. R.S.O. 1960, c. 23, s. 178. Expenses of search in registry office for description, etc.



Treasurer  
entitled to  
no other  
fees

603. Except as hereinbefore provided, the treasurer is not entitled to any other fees or emoluments for any services rendered by him relating to the collection of arrears of taxes on lands. R.S.O. 1960, c. 23, s. 179.

Evidence of  
redemption

604. The treasurer shall give to the person paying redemption money a receipt stating the sum paid and the object of payment, and such receipt is evidence of the redemption. R.S.O. 1960, c. 23, s. 180.

Conveyance  
to former  
owner

605.—(1) Notwithstanding the other provisions of this Act or any other Act, where land that has been sold for taxes has been purchased by the municipality and the period for redemption has expired and where such land has not been sold or conveyed and has not been declared by by-law to be required for the purposes of the municipality, any person to whom notice was sent under subsection 2 of section 606 is, at any time with the approval of the Department, entitled to a conveyance of such land upon payment of the full amount that would have been payable in respect of taxes, penalties and interest had the land not been sold for taxes, together with the amount with interest thereon of any expenditure incurred for repairs and insurance and together with the costs in connection with such sale and of such conveyance.

Further  
notice

(2) Notwithstanding subsection 1, the treasurer may, at any time after the expiration of ten years from the date of the sale, cause to be sent by registered mail, to each person to whom notice was sent under subsection 2 of section 606, a further notice that, if he does not apply for a conveyance of the land under subsection 1 and tender the payment required under subsection 1 within six months of the date the notice is sent, his right to do so will expire.

Cessation of rights  
under  
subs. 1

(3) If a person notified under subsection 2 does not apply for a conveyance and tender the payment required under subsection 1 within such six months, his right to do so ceases to exist. R.S.O. 1960, c. 23, s. 181.

Treasurer to  
search title

606.—(1) Within ninety days from the day of sale, the treasurer shall, if the land is not previously redeemed, make or cause to be made search in the registry office and in the sheriff's office to ascertain whether or not there are mortgages or other encumbrances affecting the land sold and who is the registered owner of the land. R.S.O. 1960, c. 23, s. 182 (1).

Notice to  
encum-  
brancer and  
owner

(2) The treasurer shall, within the said period of ninety days from the day of the sale, if the land is not previously redeemed, send by registered mail to each encumbrancer, if any, and to the registered owner, to the address of such



encumbrancer or owner as it appears at that time in the records of the municipality in which the land is situated or, if such address does not appear in any of the records of such municipality or is not known to the treasurer, to any address of such encumbrancer or owner appearing in the records of the registry office or sheriff's office, a notice stating that the land has been sold for taxes, the date of the sale, and that the encumbrancer or owner is at liberty within one year from the day of sale, exclusive of the day of sale, to redeem the estate sold by paying to the treasurer the amount required to redeem the estate and the amount of the charges for the searches aforesaid and for registration of the notice mentioned in subsection 3 and postage and 25 cents for the notice, the amount aforesaid to be specified in the notice.

(3) Before sending the notice mentioned in subsection 2, <sup>County treasurer to ascertain address of owner, etc.</sup> the treasurer shall ascertain from the treasurer of the municipality in which the land is situated the address of each owner and encumbrancer as it appears in the records of such municipality, and the treasurer of the local municipality shall supply such address or addresses to the county treasurer upon the request of the county treasurer. 1964, c. 4, s. 7 (1).

(4) Where a notice has been sent under subsection 2 to <sup>Copy of notice to Public Trustee</sup> a corporation, the treasurer shall, within the time limit in subsection 2, send by registered mail to the Public Trustee a copy of the notice so sent. 1966, c. 10, s. 19.

(5) The treasurer shall, within ninety days from the date <sup>Registration of notice of sale</sup> of sale, register in the registry office a written notice signed by him stating that the land described therein has been sold for taxes, the date of the sale, the time within which the land may be redeemed and the amount required to redeem the land. 1964, c. 4, s. 7 (2).

(6) The notice mentioned in subsection 5 shall have <sup>Registered notice to be verified by affidavit as to sending of notices</sup> attached thereto or endorsed thereon a statutory declaration of the treasurer setting forth the names and addresses of all persons to whom he has sent the notice required by subsection 2 and the date of sending the notice to each such person.

(7) If within the time aforesaid payment of the amount is <sup>Receipts if arrears paid</sup> made by any such encumbrancer or by the owner of the land, the treasurer shall give to the person making the payment a receipt stating the sum paid and the object of the payment, and it is evidence of the redemption, and any encumbrancer making the payment may add the amount to his debt.

(8) In case of payment by the owner, the receipt shall be <sup>Who to be entitled to receipt</sup> given to him and, in case of payment by one or more encumbrancers and not by the owner, the receipt shall be given

to that encumbrancer who is first in priority, and the amount paid by other persons shall be repaid to them. R.S.O. 1960, c. 23, s. 182 (4-6).

Receipt of redemption

(9) If under subsection 5 a notice of sale of land for taxes has been registered and the land is redeemed, the treasurer shall, upon payment of the redemption money, deliver to the person paying the money a receipt signed by himself stating therein a description of the land redeemed, the person who redeemed the land and the date and amount paid for redemption together with particulars of the registration of the notice, and a certified copy thereof shall be registered in the registry office by the treasurer. R.S.O. 1960, c. 23, s. 182 (7); 1964, c. 4, s. 7 (3).

Execution and delivery of deed

(10) If the redemption money is not paid within the time aforesaid, the treasurer upon payment of such charges for searches, postage and notice and \$1 for the deed shall with the warden execute and deliver to the purchaser or his assigns or other legal representatives a tax deed in duplicate of the land sold.

Deed may include several lots

(11) Such deed, if requested, may include any number of lots that are to be conveyed to the same person.

Late searches and notices

(12) In any case where the treasurer fails to comply with the provisions of subsection 1 or 2 as to the time from the day of sale within which a search in the registry office and sheriff's office is made or notices to any encumbrancer and to the registered owner are sent, he may subsequently make or cause to be made the said search and send the notice, provided that in such case the time for redemption shall be within nine months from the day upon which the notice is sent and the notice shall so state. R.S.O. 1960, c. 23, s. 182 (8-10).

Interpretation

607. The words "treasurer" and "warden" in section 606 mean the person who at the time of the execution of the deed mentioned in that section holds such office. R.S.O. 1960, c. 23, s. 183.

Application of redemption money

608.—(1) Out of the redemption money, the treasurer shall pay to the purchaser, not being the municipality, or his assigns or other legal representatives,

- (a) the sum paid by him together with 10 per cent of the full amount of the taxes for which the land was offered for sale; or
- (b) if the sum paid by the purchaser was less than the amount of taxes for which the land was offered for sale, the sum paid by him together with 10 per cent of such sum,

and the balance less the lawful costs, charges and expenses of the treasurer belongs to the municipality.

(2) Where the municipality is the purchaser, the whole of the redemption money belongs to it less the lawful costs, charges and expenses of the treasurer. R.S.O. 1960, c. 23, s. 184. Where municipality is purchaser

609.—(1) The tax deed shall be according to Form 31, or to the same effect, and shall state the date and cause of the sale, and the price, and shall describe the land according to section 602, and has the effect of vesting the land in the purchaser, his heirs, assigns or legal representatives, in fee simple or otherwise, according to the nature of the estate or interest sold, and no such deed is invalid for any error or miscalculation in the amount of taxes or interest thereon in arrear, or any error in describing the land as “patented” or “unpatented” or “held under a licence of occupation” or “held under lease” or otherwise. Contents of deed and effect thereof

(2) Notwithstanding subsection 1, a tax deed is not valid unless there is affixed thereto a statutory declaration of the treasurer that he has sent to the encumbrancers and registered owner the notice as provided in section 606, and such declaration shall form part thereof, and, where the tax deed has been registered, the treasurer shall deposit the declaration in the proper registry or land titles office where it shall be attached to the tax deed of the land in respect of which it was made. R.S.O. 1960, c. 23, s. 185. Declaration of treasurer

610. The treasurer shall enter in a book, which the county council or council of the city or town, as the case may be, shall furnish, a full description of every parcel of land conveyed by him to purchasers for arrears of taxes, with an index thereto, and such book, after such entries have been made therein, shall together with all documents relating to lands sold for taxes be kept by him among the records of his office. R.S.O. 1960, c. 23, s. 188. Treasurer to enter in a book descriptions of lands conveyed to purchasers

611. If any part of the taxes for which any land has been sold in pursuance of any Act heretofore in force in Ontario or of this Act had at the time of the sale been in arrear for three years as mentioned in section 564, and the land is not redeemed in one year after the sale, such sale, and the official deed to the purchaser (provided the sale was openly and fairly conducted) is, notwithstanding any neglect, omission or error of the municipality or of any agent or officer thereof in respect of imposing or levying such taxes or in any proceedings subsequent thereto, final and binding upon the former owner of the land and upon all persons claiming by, Deed to be binding if land not redeemed in one year



through or under him, it being intended by this Act that the owner of land shall be required to pay the taxes thereon within three years after the taxes are in arrear or redeem the land within one year after the sale thereof, and, in default of the taxes being paid or the land being redeemed as aforesaid, the right to bring an action to set aside the deed or to recover the land is barred. R.S.O. 1960, c. 23, s. 189.

Deed valid if not questioned within a certain time

612. Where land is sold for taxes and a tax deed thereof has been executed, the sale and the tax deeds are valid and binding, to all intents and purposes, except as against the Crown, unless questioned before some court of competent jurisdiction within two years from the time of sale. R.S.O. 1960, c. 23, s. 190.

Certain treasurer's deeds not to be invalid if the sale is valid

613. In all cases where land has been validly sold for taxes, the conveyance by the officer who made the sale, or by his successors in office, is not invalid by reason of the statute under the authority whereof the sale was made having been repealed at or before the time of such conveyance, or by reason of the officer who made the sale having gone out of office. R.S.O. 1960, c. 23, s. 191.

Rights of entry adverse to tax purchaser

R.S.O. 1960, c. 66

Common Law and 32 H. VIII, c. 9, ss. 2, 4 and 6, revived

614. In all cases where land is sold for arrears of taxes whether such sale is or is not valid, then so far as regards rights of entry adverse to a *bona fide* claim or right, whether valid or invalid, derived mediately or immediately under such sale, section 10 of *The Conveyancing and Law of Property Act* does not apply, to the end and intent that in such cases the right or title of a person claiming adversely to any such sale shall not be conveyed where any person is in occupation adversely to such right or title, and that in such cases the Common Law and sections 2, 4 and 6 of the statute passed in the 32nd year of the reign of King Henry VIII, and chaptered 9, be revived, and the same are and shall continue to be revived. R.S.O. 1960, c. 23, s. 192.

Adjustment of damages when sale held to be invalid

615.—(1) In all cases not being within any of the exceptions and provisions of subsection 3, where land having been legally liable to be assessed for taxes is sold for arrears of taxes, then, in case an action is brought for the recovery of the land and the sale is held to be invalid, damages shall be assessed for the defendant for the amount of the purchase money at the sale and interest thereon, and of all taxes paid by the defendant in respect of the lands since the sale and interest thereon, and of the value of any improvements made by the defendant before the commencement of the action, or by any person through or under whom he claims, less all just allowances for the timber sold off the lands, and all other just allowances to the plaintiff, and the value of the land to be



recovered shall also be assessed less the value of any such improvements.

(2) If a judgment is pronounced for the plaintiff, no writ of possession shall issue until the expiration of one month thereafter nor until the plaintiff has paid into court for the defendant the amount of such damages, or, if the defendant desires to retain the land, he may retain it, on paying into court within such period of one month, or on or before any subsequent day to be appointed by the court, the value of the land as assessed at the trial; after which payment no writ of possession shall issue, but the plaintiff, on filing in court for the defendant a sufficient release and conveyance to the defendant of his right and title to the land in question, is entitled to the money so paid in by the defendant.

Plaintiff to pay damages into court before writ of possession issues, or tax purchaser may elect to retain the land on paying its value

- (3) This section does not apply,
- When section not to apply:
- (a) if the taxes for non-payment whereof the land was sold have been fully paid before the sale; if taxes paid before sale
  - (b) if, within the period limited by law for redemption, the amount paid by the purchaser, with all interest payable thereon, has been paid or tendered to the person entitled to receive such payment, with a view to the redemption of the lands; if land redeemed
  - (c) where, on the ground of fraud or evil practice by the purchaser at such sale, a court would grant equitable relief. R.S.O. 1960, c. 23, s. 193. in case of fraud

616.—(1) In any of the cases named in section 615, wherein the plaintiff is not tenant in fee simple, the payment into court to be made as aforesaid, of the value of the land, by the defendant desiring to retain the land, shall be into the Supreme Court, and the plaintiff and all parties entitled to and interested in the lands, as against the purchaser at such sale for taxes, on filing in the Supreme Court a sufficient release and conveyance to the defendant of their respective rights and interests in the land, are entitled to the money so paid in such proportions and shares as to the Supreme Court, having regard to the interests of the various parties, seems proper.

Where the plaintiff is not tenant in fee, the value of the land to be paid into Supreme Court

(2) In any of such cases wherein the defendant is not tenant in fee simple, the payment of damages into court to be made as aforesaid by the plaintiff shall be into the Supreme Court.

Payment into court where the defendant is not tenant in fee

R.S.O. 1960, c. 23, s. 194.

Any other person interested may pay in value assessed if defendant does not

617.—(1) If the defendant does not pay into court the value of the land assessed as aforesaid, within the period of one month, or on or before any subsequent day appointed by the court, as mentioned in subsection 2 of section 615, any other person interested in the land under the sale or conveyance for taxes may, within ninety days after the date of the pronouncing of the judgment mentioned in subsection 2 of section 615, or before any subsequent day appointed by the court as mentioned in that subsection for payment by the defendant, pay into the court the said value of the land, and until the expiration of the time within which such payment may be made, and after such payment, no writ of possession shall issue.

Payer to have lien for such proportion as exceeds his interest

(2) The defendant or other person so paying in is entitled, as against all others interested in the land under the sale or conveyance for taxes, to a lien on the land for such amount as exceeds the proportionate value of his interest enforceable in such manner and in such shares and proportions as to the Supreme Court, having regard to the interests of the various parties, and on hearing the parties, seems fit. R.S.O. 1960, c. 23, s. 195.

How owner can obtain value of the land paid in

618. If the defendant or any other person interested pays into court in manner aforesaid, the plaintiff is entitled to the amount so paid in on filing in court a sufficient release and conveyance to the person so paying in, of all his right and title to the lands, in which release and conveyance it shall be expressed that the same is in trust for such person to secure his lien as aforesaid. R.S.O. 1960, c. 23, s. 196.

How the value of improvements, etc., paid in can be obtained

619. If the value of the land is not paid into court as above provided, the damages paid into the Supreme Court shall be paid out to the various persons who, if the sale for taxes were valid, would be entitled to the land, in such shares and proportions as to the Supreme Court, having regard to the interests of the various parties, seems fit. R.S.O. 1960, c. 23, s. 197.

Provisions as to costs where value of the land and improvements, etc., only in question

620.—(1) In all actions for the recovery of land in which both the plaintiff (if his title were good) would be entitled in fee simple, and the defendant (if his title were good) would be also so entitled, if the defendant at the time of appearing gave notice in writing to the plaintiff in such action or to his solicitor named in the writ of the amount claimed, and that on payment of such amount the defendant or person in possession will surrender the possession to the plaintiff; or that he desired to retain the land, and was ready and willing to pay the court a sum mentioned in such notice as the value of the land, and that the defendant did not intend at the trial

to contest the title of the plaintiff, and if the jury, or the judge, if there be no jury, before whom the action is tried, assesses damages for the defendant as provided in sections 615 to 619 and it satisfactorily appears that the defendant does not contest the action for any other purpose than to retain the land on paying the value thereof, or to obtain damages, the judge before whom the action is tried shall certify such fact upon the record, and thereupon the defendant is entitled to the costs of the defence in the same manner as if the plaintiff had been nonsuited on the trial, or a verdict had been rendered for the defendant.

(2) If on the trial it is found that such notice was not given as aforesaid, or if the judge or jury assesses for the defendant a less amount than that claimed in the notice, or finds that the defendant had refused to surrender possession of the land after tender made of the amount claimed, or (where the defendant has given notice of his intention to retain the land) that the value of the land is greater than the amount mentioned in the notice, or that he has omitted to pay into court the amount mentioned in the notice for thirty days after the plaintiff had given to the defendant a written notice that he did not intend to contest the value of the land, the judge shall not certify, and the defendant is not entitled to the costs of the defence, but shall pay costs to the plaintiff and, upon the trial of any action after such notice, no evidence shall be required in proof of the title of the plaintiff. R.S.O. 1960, c. 23, s. 198.

Provisions  
as to costs  
in certain  
cases

621. In any case in which the title of the tax purchaser is not valid, or in which no remedy is otherwise provided by this Act, the tax purchaser has a lien on the lands for the purchase money paid at the sale, and interest thereon at the rate of 10 per cent per annum, and for the taxes paid by him since the sale and interest thereon at the rate aforesaid, to be enforced against the land in such proportions as regards the various owners and in such manner as the Supreme Court thinks proper. R.S.O. 1960, c. 23, s. 199.

Tax purchaser with-  
out other  
remedy  
whose title  
is invalid to  
have a lien  
for purchase  
money, etc.

622. No valid contract entered into between any tax purchaser and original owner, in regard to any land sold or assumed to have been sold for taxes as to purchase, lease or otherwise, is annulled or interfered with by this Act, but such contract and all consequences thereof, as to admission of title or otherwise, remain in force as if this Act had not been passed. R.S.O. 1960, c. 23, s. 200.

Contracts  
between tax  
purchaser  
and original  
owner  
continued

623. Nothing in sections 614 to 622 affects the right or title of the owner of any land sold for taxes, or of any person claiming through or under him, where such owner at the time

Sections 614  
to 622  
not to apply  
where the  
owner has  
occupied  
since sale



of the sale was in occupation of the land, and the land has since the sale been in the occupation of such owner or of those claiming through or under him. R.S.O. 1960, c. 23, s. 201.

Construction  
of "tax  
purchaser",  
"original  
owner"

624. In the construction of sections 613 to 623, occupation by a tenant shall be deemed the occupation of the reversioner, and the words "tax purchaser" apply to any person who purchases at any sale under colour of any statute authorizing sale of land for taxes and includes and extends to all persons claiming through or under him, and the words "original owner" include and extend to any person who, at the time of such sale, was interested in or entitled to the land sold, or assumed to be sold, and to all persons claiming through or under him. R.S.O. 1960, c. 23, s. 202.

Where tax  
arrears  
procedures  
of R.S.O.  
1960, c. 98,  
in effect

625. Where the tax arrears procedures under *The Department of Municipal Affairs Act* are in effect in a municipality as defined in that Act, it is not necessary for the treasurer or other officer of the municipality to furnish to the county treasurer or sheriff any of the information or statements required under this Act in respect of tax arrears, and the powers and duties of the warden or treasurer of a county or sheriff under this Act in respect of tax arrears and tax sales do not apply in respect of the municipality, and all the powers and duties of the county treasurer or sheriff in respect of arrears of taxes are vested in the treasurer of the municipality. R.S.O. 1960, c. 23, s. 203.

Collection  
of arrears  
of taxes  
in cities  
and towns

626. In cities and towns, arrears of taxes shall be collected and managed in the same way as is hereinbefore provided in the case of other municipalities, and for such purposes the municipal officers of cities and towns shall perform the same duties and have the same powers as the like officers in other municipalities under sections 559 to 624, and the treasurer and mayor of every city or town shall, for such purposes, also perform the like duties as are hereinbefore, in the case of other municipalities, imposed on the county treasurer and warden respectively and have the like powers, and words referring to the county treasurer or warden shall as to a city or town be taken and deemed to refer to the mayor and treasurer of such city or town, provided that in cities and towns the performance of any such duty after the date or within a longer time than hereinbefore set out does not render any proceedings under this Act invalid or illegal so long as the provisions of this Act are in other respects duly complied with. R.S.O. 1960, c. 23, s. 204.

County  
by-law  
extending  
application  
of s. 626

627. The council of a county may by by-law declare that all the powers conferred upon cities and towns by section 626,



or any of the sections referred to in that section, and all duties imposed by such sections upon the officers of such cities and towns and the mayors thereof, shall thereafter apply to any township or village named in the by-law, and thereupon such powers conferred and such duties imposed by such sections are vested in and apply respectively to the corporation of such township or village and to the officers and reeve or other head thereof in the same manner and to the same extent as in the case of cities and towns and the officers and mayors thereof. R.S.O. 1960, c. 23, s. 205, *amended*.

628. Arrears of taxes due to the corporation of any municipality in a provisional judicial district shall be collected and managed in the same way as like arrears due to municipalities in counties, and the treasurer and head of such municipality shall perform the like duties in the collection and management of arrears of taxes as are performed in a county by the treasurer and warden. R.S.O. 1960, c. 23, s. 206.

Collection of taxes and sales of land for taxes in districts

629. Every municipal council in paying over any rate to a body for which it is required by law to levy rates or raise money shall, except where otherwise provided, supply out of the funds of the corporation any deficiency caused by the non-payment of taxes, and, where any deficiency is caused by the abatement or refund of or inability to collect taxes or by the limitation of taxation of a telephone company under section 11 of *The Assessment Act, 1968-69*, the council shall charge back a proportionate share thereof to every such body. R.S.O. 1960, c. 23, s. 207; 1962-63, c. 7, s. 12.

Where deficiency occurs

1968-69, c. . . . .

630. Upon the incorporation of any new town, in any county, the county treasurer shall make out a list of all arrears of taxes then due and unpaid in his books upon lands situated in the newly incorporated town, and shall transmit the list to the treasurer of the town, who after receipt thereof has, with the mayor, all the powers possessed by the county treasurer and warden for the collection of such taxes and for enforcement of the same by sale; but in the list the county treasurer shall not include any lot then advertised for sale for taxes. R.S.O. 1960, c. 23, s. 208.

On incorporation of a town, county treasurer to transmit list of arrears to town treasurer

631. In cases where a new local municipality is formed from two or more municipalities or portions of two or more municipalities situated in different counties, the collection of arrears of taxes due at the time of formation shall be made by the treasurer of the county in which the new municipality is situate, if the new municipality is a township or village, or if the new municipality is a town, by the treasurer of such town, and, for the purpose of enabling him to make the col-

Arrears of taxes, how collected where new municipality formed

lection, the treasurer or the treasurers of the other county or counties from which any portion of the new municipality is detached shall immediately upon the formation thereof make out lists of the arrears of taxes then due in their respective portions, and transmit the lists to the treasurer of the county in which the new municipality is situate, or of the town as the case may be, and, where a new municipality is formed from two or more municipalities situate in any one county, the treasurer shall keep a separate account for such new municipality. R.S.O. 1960, c. 23, s. 209.

Who may  
take pro-  
ceedings to  
enforce  
collection

632. The treasurer and warden of the county in which the new municipality, if it be a township or village, is situate, and the treasurer and mayor of the new municipality, if it be a town, have power, respectively, to take for the collection of such arrears of taxes all the proceedings that treasurers and wardens or treasurers and mayors can take for the sale and conveyance of land in arrear for taxes, and, if the lands in the new municipality have been advertised by the treasurer or treasurers of the county or counties of which the new municipality formed part before its formation, the sale of such lands shall be completed in the same manner as if the new municipality had not been formed. R.S.O. 1960, c. 23, s. 210.

Proceedings  
where re-  
turns made  
to treasurer  
before  
separation

633. Where a municipality or part of a municipality has been or is hereafter separated from one county and included in another after a return has been made to the treasurer of the county to which it formerly belonged of lands in arrear for taxes, but the lands have not been advertised for sale by the treasurer of the former county, such treasurer shall return to the treasurer of the county to which such territory belongs a list of all the lands within such territory returned as in arrear for taxes and not advertised, and the treasurer and warden of the county to which the territory belongs have power respectively to take all the proceedings that treasurers and wardens can take under this Act for the sale and conveyance of lands in arrear for taxes; but, if the lands in such territory have been advertised before the separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place, and conveyances of lands previously sold shall be made in like manner. R.S.O. 1960, c. 23, s. 211.

Sales for  
taxes on  
lands that  
have been  
annexed to  
city or  
separated  
town

634. Where a municipality or any part of a municipality has been or is hereafter separated from a county and included in a city or town separated from the county for municipal purposes, after a return has been made to the treasurer of the county of lands in arrear for taxes, but the lands have not been advertised for sale by the treasurer of the county, such treasurer shall return to the treasurer of the city or town

a list of all the lands within such territory returned as in arrear for taxes and not advertised, and the treasurer and mayor of the city or town have the power to take all the proceedings that treasurers and wardens can take under this Act for the sale and conveyance of lands in arrear for taxes; but, if the lands in such territory have been advertised before the separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place, and conveyances of lands previously sold shall be made in like manner. R.S.O. 1960, c. 23, s. 212.

635.—(1) Where land sold for arrears of taxes was a dominant tenement at the time of sale and was so sold after the 3rd day of April, 1930, the easements appurtenant thereto shall be deemed to have passed to the purchaser. Provision as to easements attaching to dominant tenement

(2) Where land sold for arrears of taxes was a servient tenement at the time of sale and was so sold after the 3rd day of April, 1930, the easements to which the land was subject are not affected by the sale. Provision as to easements affecting servient tenement

(3) For the purposes of this section, a restrictive covenant running with the land shall be deemed to be an easement. Restrictive covenant

(4) Nothing in this section in any way affects or defeats the Crown with respect to its interest in any land which, or any interest in which, has been sold for taxes, or against which, or any interest in which, a tax arrears certificate has been registered. R.S.O. 1960, c. 23, s. 15. Savings as to rights of Crown

636.—(1) Where land, the mining rights in which are liable for acreage tax under *The Mining Act*, Effect of tax sale or tax certificate registration R.S.O. 1960, cc. 241, 98

(a) is sold for taxes under this Act; or

(b) is vested in a municipality or school board upon registration of a tax arrears certificate under *The Department of Municipal Affairs Act*,

on or after the 1st day of April, 1954, such sale or vesting creates a severance of the surface rights from the mining rights, and only the surface rights in the land pass to the tax sale purchaser or vest in the municipality or school board, as the case may be, and the sale or registration does not in any way affect the mining rights. R.S.O. 1960, c. 23, s. 35 (6); 1960-61, c. 4, s. 4 (3).

(2) Notwithstanding subsection 1 or anything else in this or any other Act but subject to any forfeiture to the Crown before April 1, 1954



R.S.O. 1960,  
c. 242      legally effected under *The Mining Tax Act* or its predecessor,  
where land the mining rights in which were liable for acreage  
tax under *The Mining Tax Act* or its predecessor,

(a) was sold for taxes under this Act or its predecessor; or

R.S.O. 1960,  
c. 98      (b) was vested in a municipality or school board upon  
registration of a tax arrears certificate under *The  
Department of Municipal Affairs Act* or its pre-  
decessor,

before the 1st day of April, 1954, and there had been, before  
the sale or registration, no severance of the surface rights from  
the mining rights, and the sale or certificate purported to vest  
all rights in the land in the tax sale purchaser or in the muni-  
cipality or school board, as the case may be, such sale or  
certificate shall be deemed to have vested in the tax sale  
purchaser or in the municipality or school board, as the case  
may be, without severance, both the surface and mining rights.  
R.S.O. 1960, c. 23, s. 35 (7).

Purchase by  
Crown of  
lands vested  
in muni-  
cipalities  
under  
subss. 1, 2  
1968-69,  
c. . . .      (3) Where lands mentioned in subsection 1 or 2 are,  
under the provisions of this Act or *The Department of Muni-  
cipal Affairs Act*, vested in a mining municipality designated  
under section 28 of *The Assessment Act, 1968-69*, the Crown in  
right of Ontario may purchase such lands at a price not exceed-  
ing \$3 an acre. 1960-61, c. 4, s. 4 (4).

#### RESPONSIBILITY OF OFFICERS

Offence for  
officers  
failing to  
perform  
their duty      637. Every treasurer, clerk or other officer who refuses or  
neglects to perform any duty required of him by this Part,  
for which no other penalty is imposed, is guilty of an offence  
and on summary conviction is liable to a fine of not more than  
\$100. R.S.O. 1960, c. 23, s. 213, *amended*.

Offence for  
fraudulent  
collection,  
etc.      638. Every clerk, treasurer or collector, and every assistant  
or other person in the employment of the municipality,  
acting under this Part or *The Assessment Act, 1968-69* who  
makes a fraudulent collection, or copy of any assessor's or  
collector's roll, or wilfully and fraudulently inserts or permits  
to be inserted therein the name of any person that should not be  
entered, or fraudulently omits or allows to be omitted the  
name of any person that should be entered, or wilfully omits  
any duty required of him by this Part or *The Assessment Act,  
1968-69* is guilty of an offence and on summary conviction is  
liable to a fine of not more than \$200, or to imprisonment for a  
term of not more than six months, or to both. R.S.O. 1960,  
c. 23, s. 215, *amended*.



639. If a collector refuses or neglects to pay the sums contained in his roll to the proper treasurer or other person legally authorized to receive the same, or duly to account for the same as uncollected, the treasurer shall, within twenty days after the time when the payment ought to have been made, issue a warrant under his hand and seal directed to the sheriff of the county or city, as the case may be, commanding him to levy of the goods, chattels, lands and tenements of the collector and his sureties such sum as remains unpaid and unaccounted for, with costs, and to pay to the treasurer the sum so unaccounted for, and to return the warrant within forty days after the date thereof. R.S.O. 1960, c. 23, s. 218.

Proceedings for compelling collectors to pay over moneys collected to the proper treasurer

640. The treasurer shall immediately deliver the warrant to the sheriff of the county or city, as the case may require. R.S.O. 1960, c. 23, s. 219.

Warrant to be delivered to sheriff, etc.

641. The sheriff to whom the warrant is directed shall, within forty days, cause the warrant to be executed and make return thereof to the treasurer, and shall pay to him the money levied by virtue thereof, deducting for his fees the same compensation as upon writs of execution issued out of courts of record. R.S.O. 1960, c. 23, s. 220.

Sheriff to execute warrant and pay money levied

642. If a sheriff refuses or neglects to levy any money when so commanded, or to pay over the money, or makes a false return to the warrant, or neglects or refuses to make any return, or makes an insufficient return, the treasurer may, upon affidavit of the facts, apply in a summary manner to the Supreme Court or a judge thereof for an order *nisi* or summons calling on the sheriff to answer the matter of the affidavit. R.S.O. 1960, c. 23, s. 221.

Mode of compelling sheriff to pay over

643. The order *nisi* or summons is returnable at such time as the court or judge directs. R.S.O. 1960, c. 23, s. 222.

When returnable

644. Upon the return of the order *nisi* or summons, the court or judge may proceed in a summary manner upon affidavit, and without formal pleading, to hear and determine the matter of the application. R.S.O. 1960, c. 23, s. 223.

Hearing on return

645. If the court or judge is of opinion that the sheriff has been guilty of the dereliction alleged against him, the court or judge shall order the proper officer of the court to issue a writ of *fieri facias*, adapted to the case, directed to a coroner of the county in which the municipality is situate, or to a coroner of the city or town, as the case may be, for which the collector is in default. R.S.O. 1960, c. 23, s. 224.

Fi. fa. to the coroner to levy the money

Tenor of  
such writ  
and  
execution  
thereof

646. The writ shall direct the coroner to levy of the goods and chattels of the sheriff the sum that the sheriff was ordered to levy by the warrant of the treasurer, together with the costs of the application and of the writ and of its execution, and the writ shall bear date on the day of its issue, and is returnable forthwith on its being executed, and the coroner, upon executing the writ, is entitled to the same fees as upon a writ grounded upon a judgment of the court. R.S.O. 1960, c. 23, s. 225.

Offence for  
sheriff  
neglecting to  
perform duty

647. Every sheriff who wilfully omits to perform any duty required of him by this Act is guilty of an offence and on summary conviction is liable to a fine of not more than \$200. R.S.O. 1960, c. 23, s. 226.

Payment  
of money  
collected  
for the  
Province

648. All money assessed, levied and collected for the purpose of being paid to the Treasurer of Ontario, or to any other public officer, for the public uses of Ontario, or for any special purpose or use mentioned in the Act under which the money is raised, shall be assessed, levied and collected by, and accounted for and paid over to, the same persons, in the same manner and at the same time as taxes imposed on the same property for county, city or town purposes and shall be deemed and taken to be money collected for the county, city or town, so far as to charge every collector or treasurer with the same, and to render him and his sureties responsible therefor, and for every default or neglect in regard to the same, in like manner as in the case of money assessed, levied and collected for the use of the county, city or town. R.S.O. 1960, c. 23, s. 227.

How money  
collected for  
county  
purposes to  
be paid over

649. All money collected for county purposes or for any of the purposes mentioned in section 648 is payable by the collector to the township, town or village treasurer, and by him to the county treasurer, and the corporation of the township, town or village is responsible therefor to the corporation of the county. R.S.O. 1960, c. 23, s. 228.

Collectors or  
treasurers  
bound to  
account for  
all money  
collected  
by them

650. Any bond or security given by the collector or treasurer to the corporation of the township, town or village, to account for and pay over all money collected or received by him, applies to money collected or received for county purposes or for any of the purposes mentioned in section 657. R.S.O. 1960, c. 23, s. 229.

Local  
treasurer to  
pay over  
county  
moneys to  
county  
treasurer

651.—(1) The treasurer of every township, town or village shall, on or before the 20th day of December in each year, pay to the treasurer of the county all moneys that were assessed and by law required to be levied and collected in the municipality for county purposes or for any of the purposes mentioned in section 648, and, in case of non-payment of such

moneys or any portion thereof on or before such date, the township, town or village so in default shall pay to the county interest thereon at the rate of 6 per cent per annum from such date until payment is made.

(2) The council of a county may by by-law provide for a rate of interest of less than 6 per cent per annum in case of non-payment of moneys assessed for county purposes and may also provide for payment of a discount at such rate per annum as the by-law may set forth for payment of moneys or any portion thereof assessed for county purposes if paid prior to the 20th day of December in the year in which the moneys are payable. R.S.O. 1960, c. 23, s. 230.

Reduced penalty rate and allowance of discount for prepayment

652. If default is made in such payment, the county treasurer may retain or stop a like amount out of any money that would otherwise be payable by him to the municipality, or may recover the same by an action against the municipality, or, where the same has been in arrear for three months, he may, by warrant under his hand and seal, reciting the facts, direct the sheriff of the county to levy and collect the amount due with interest and costs from the municipality in default. R.S.O. 1960, c. 23, s. 231.

Mode of enforcing such payments

653. The sheriff, upon receipt of the warrant, shall levy and collect the amount, with his own fees and costs, in the same manner as is provided by *The Execution Act* in the case of executions against municipal corporations. R.S.O. 1960, c. 23, s. 232.

How sheriff to make levy

654. The county, city or town treasurer is accountable and responsible to the Crown for all money collected for any of the purposes mentioned in section 648, and shall pay over such money to the Treasurer of Ontario. R.S.O. 1960, c. 23, s. 233.

Treasurer, etc., to account for and pay over Crown money

655. Every county, city and town is responsible to Her Majesty, and to all other persons interested, that all money coming into the hands of the treasurer of the county, city or town in virtue of his office shall be duly paid over and accounted for by him according to law. R.S.O. 1960, c. 23, s. 234.

Municipality responsible for such money

656. The treasurer and his sureties are responsible and accountable for such money to the county, city or town, and any bond or security given by them for the duly accounting for and paying over money belonging to the county, city or town applies to all money mentioned in section 648 and may be enforced against the treasurer or his sureties in case of default. R.S.O. 1960, c. 23, s. 235.

Treasurer, etc., responsible to county, etc.



Bonds to  
apply to  
school  
money

657. The bond of the treasurer and his sureties applies to school money and to all public money of Ontario and, in case of default, Her Majesty may enforce the responsibility of the county, city or town by stopping a like amount out of any public money that would otherwise be payable to the county, city or town or to the treasurer thereof, or by action against the corporation. R.S.O. 1960, c. 23, s. 236.

City, etc.,  
responsible  
for default  
of treasurer,  
etc.

658. Any person aggrieved by the default of the treasurer may recover from the corporation of the county, city or town the amount due or payable to such person as money had and received to his use. R.S.O. 1960, c. 23, s. 237.

#### MISCELLANEOUS

Uncollect-  
able taxes

659.—(1) Where the treasurer ascertains that certain taxes are uncollectable, he shall recommend to the Assessment Review Court that such outstanding taxes be struck off the roll, and the council, upon the recommendation of the Assessment Review Court, may direct the treasurer to strike such taxes off the roll.

Taxes  
uncollect-  
able by  
reason of  
court  
decision  
1968-69,  
c. . . .

(2) Notwithstanding subsection 1, the treasurer may strike from the roll taxes that by reason of a decision under section 76 of *The Assessment Act, 1968-69*, or of a decision of a judge of any court are uncollectable. R.S.O. 1960, c. 23, s. 244, *amended*.

Payment  
in lieu of  
taxes by  
Government  
of Canada

660.—(1) Where the Government of Canada desires to relieve a tenant or user of any land owned by Her Majesty in right of Canada, or in which Her Majesty has an interest, from his personal liability to pay taxes assessed against him, or to provide payment for specific municipal services rendered to such a tenant or user or to Her Majesty, a municipality may agree to accept and may accept from the Government of Canada an amount of money in lieu of taxes on such tenant or user or payment for such specific municipal services that would otherwise be payable.

Municipal  
services

(2) The specific municipal services referred to in subsection 1 do not include the provision of any right to attend elementary or secondary schools.

Taxes not  
to be levied

(3) Where a municipality has agreed to accept and has accepted such payment, as provided for in subsection 1, the municipality shall not collect any taxes on or in respect of any person who uses land with respect to which such payment is made.





SECTION 32. Complementary to the amendment to section 236(1a).

(4) Where moneys are received by a municipality under subsection 1 to relieve a tenant or user of any land owned by Her Majesty in right of Canada, or in which Her Majesty has an interest, from his personal liability to pay taxes assessed against him, the amount thereof which, if the taxes had been levied in the usual way, would have been paid to any body for which the council is required by law to levy rates or raise money shall be paid over to such body. Distribution of money

(5) The money received by a municipality under subsection 1 other than the money paid over to other bodies under subsection 4 shall be credited to the general fund of the municipality. Idem R.S.O. 1960, c. 23, s. 245.

661. Where the municipal offices in a municipality are closed on Saturday and the time limited for any proceeding or for the doing of any thing in such municipal offices under this Part expires or falls upon a Saturday, the time so limited shall extend to and the thing may be done on the day next following that is not a holiday. Computation of time for proceedings where time limited expires on Saturday R.S.O. 1960, c. 23, s. 246.

**32.** Form 20a of *The Municipal Act*, as enacted by section 39 of *The Municipal Amendment Act, 1966*, is amended by striking out "assessor or collector" in the fourteenth line and inserting in lieu thereof "treasurer, collector, etc.", so that the Form shall read as follows: R.S.O. 1960 c. 249, Form 20a (1966, c. 93, s. 39), amended

#### FORM 20a

##### (Section 236 (1a))

#### DECLARATION OF APPOINTED OFFICE

I, ....., do solemnly promise and declare that I will truly, faithfully and impartially, to the best of my knowledge and ability, execute the office of *(insert name of office, or offices in the case of a person who has been appointed to two or more offices that he may lawfully hold at the same time)*, that I will truly, faithfully and impartially, to the best of my knowledge and ability, execute the offices to which I have been appointed in this municipality, that I have not received and will not receive any payment or reward, or promise thereof, for the exercise of any partiality or malversation or other undue execution of such office *(or offices)*, and that I have not by myself or partner, either directly or indirectly, any interest in any contract with or on behalf of the corporation except that arising out of my office as clerk *(or my office as treasurer, collector, etc., as the case may be)*.

R.S.O. 1960,  
c. 249,  
amended

**33.** *The Municipal Act* is amended by adding thereto the following forms:

### FORM 29

(Section 556 (3) )

#### FORM OF OATH TO BE ATTACHED TO COLLECTOR'S ROLL

I, (*name and residence*), make oath and say (*or solemnly declare and affirm*) as follows:

In accordance with *The Municipal Act*, I have appended my initials in the collector's roll attached hereto to every date entered by me in the roll as the date of demand of payment, or notice of taxes, pursuant to section 542 (*or* section 548) and of every transmission of statement and demand of taxes pursuant to section 544, or have attached my certificate pursuant to section 545, and every such date has been truly stated in the roll or certificate.

### FORM 30

(Section 570 (2) )

#### CERTIFICATE OF TREASURER

Treasurer's Office of the County (*or City or Town or Township*) of .....

Statement showing arrears of taxes upon the following lands in the Township, *or* City, *or* Town of .....

Lot	Concession or Street	Quantity of Land	Amount	Year

I hereby certify that the above statement shows all arrears of taxes returned to this office against the above lands, and that no part of the lands has been sold for taxes and no certificate of tax arrears has been registered against the lands within the last eighteen months, and that the return under section 559 of *The Municipal Act* has been made for the year 19.....

.....  
Treasurer.



## FORM 31

(Section 609)

## TAX DEED

*To all to whom these presents shall come:*

We, ..... of the ..... of .....  
 Esquire, Warden (*or Mayor, or Reeve*), and ..... of the .....  
 of ....., Esquire, Treasurer of the County (*or City or Town or*  
*Township*) of ....., Send Greeting:

WHEREAS by virtue of a warrant under the hand of the Warden  
 (*or Mayor or Reeve*) and seal of the said County (*or City or Town or*  
*Township*), bearing date the ..... day of ....., 19....  
 commanding the Treasurer of the County (*or City or Town or Township*)  
 to levy upon the land hereinafter mentioned for the arrears of taxes due  
 thereon, with his costs, the Treasurer of the County (*or City or Town or*  
*Township*) did, on the ..... day of ....., 19...., sell by public auction to ..... of the ..... of .....  
 ....., in the County of ....., that certain parcel  
 or tract of land and premises hereinafter mentioned, at and for the price or  
 sum of ..... of lawful money of Canada, on account of the  
 arrears of taxes alleged to be due thereon up to the ..... day of  
 ....., 19...., together with the costs:

Now know ye, that we, ..... and .....  
 as Warden (*or Mayor or Reeve*) and Treasurer of the said County (*or*  
*City or Town or Township*) in pursuance of such sale, and of *The Municipal*  
*Act*, and for the consideration aforesaid, do hereby grant, bargain and sell  
 unto ....., his heirs and assigns, all that certain parcel or  
 tract of land and premises containing ..... being composed  
 of (*describe the land so that it may be readily identified*).



In witness whereof, we the Warden (*or Mayor or Reeve*) and Treasurer  
 of the County (*or City or Town or Township*) have hereunto set our hands  
 and affixed the seal of the County (*or City or Town or Township*), this  
 ..... day of ..... 19....; and the Clerk of the  
 County (*or City or Town or Township*) Council has countersigned.

A.B., Warden (*or Mayor or Reeve*), (*Corporate Seal*)

C. D., Treasurer

Countersigned,

E. F., Clerk.

 34. The council of The Corporation of the City of Sault Ste. Marie may pass by-laws for making grants in aid of persons whose property within the City suffered injury or damage as a result of the flooding which occurred on or about the 27th day of June, 1969.  Flood grants Sault Ste. Marie

35.—(1) This Act, except section 8 and subsections 3 and 4 of section 18 and section 34, comes into force on the 1st day of January, 1970. Commence-  
 ment

(2) Section 8 shall be deemed to have come into force on the 1st day of January, 1969. Idem

**Idem** (3) Subsections 3 and 4 of section 18 and section 34 shall be deemed to have come into force on the 1st day of October, 1969.

**Short title** **36.** This Act may be cited as *The Municipal Amendment Act, 1968-69 (No. 2)*.



An Act to amend The Municipal Act

*1st Reading*

November 6th, 1969

*2nd Reading*

November 13th, 1969

*3rd Reading*

MR. McKEOUGH

(Reprinted as amended by the  
Legal and Municipal Committee)



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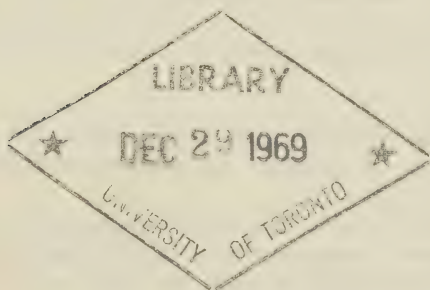
**BILL 222**

Government  
of Ontario

2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

**An Act to amend The Municipal Act**

MR. McKEOUGH





## An Act to amend The Municipal Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Section 1 of *The Municipal Act*, as amended by section 1 <sup>R.S.O. 1960,</sup> of *The Municipal Amendment Act*, 1965, is further amended <sup>c. 249, s. 1,</sup> amended by adding thereto the following clauses:

- (aa) "assessment commissioner" in relation to a municipality means the assessment commissioner appointed under *The Assessment Act*, 1968-69 for the assessment <sup>1968-69,</sup> region in which the municipality is situate; <sup>c. . . .</sup>
- (ab) "Assessment Review Court" means the Assessment Review Court established by *The Assessment Act*, 1968-69;
- (ac) "assessor" means the assessment commissioner and anyone acting under his authority.

2. Subsection 10 of section 14 of *The Municipal Act*, <sup>R.S.O. 1960,</sup> as amended by section 3 of *The Municipal Amendment Act*, <sup>c. 249, s. 14,</sup> 1965, section 2 of *The Municipal Amendment Act*, 1966 <sup>subs. 10,</sup> and subsection 1 of section 1 of *The Municipal Amendment Act*, 1967, is further amended by adding thereto the following clause:

- (ga) direct the name that shall be borne by any municipality affected by any such order.

3. Clause *e* of subsection 1 of section 35 of *The Municipal Act* is amended by striking out "an assessment commissioner, assessor" in the first line, so that the clause shall read as <sup>R.S.O. 1960,</sup> follows: <sup>c. 249, s. 35,</sup> <sup>subs. 1, cl. *e*,</sup> amended

- (e) a collector of taxes, a treasurer, a clerk, or any other officer, employee or servant of the corporation of a municipality.

R.S.O. 1960,  
c. 249, s. 37,  
subs. 5,  
amended

4.—(1) Subsection 5 of section 37 of *The Municipal Act* is amended by striking out "*The Assessment Act*" in the first line and inserting in lieu thereof "*The Assessment Act, 1968-69*".

R.S.O. 1960,  
c. 249, s. 37,  
subs. 7,  
amended

(2) Subsection 7 of the said section 37 is amended by striking out "section 54 of *The Assessment Act*" in the sixth line and inserting in lieu thereof "section 44 of *The Assessment Act, 1968-69*".

R.S.O. 1960,  
c. 249, s. 37,  
subs. 9,  
amended

(3) Subsection 9 of the said section 37, as amended by section 5 of *The Municipal Amendment Act, 1967*, is further amended by striking out "section 54 of *The Assessment Act*" in the eighth line and inserting in lieu thereof "section 44 of *The Assessment Act, 1968-69*".

R.S.O. 1960,  
c. 249, s. 206,  
subs. 17,  
re-enacted

5. Subsection 17 of section 206 of *The Municipal Act* is repealed and the following substituted therefor:

Certain  
officers not  
to be  
nominated  
by board

(17) Clause *d* of subsection 1 does not apply to a member of the fire department, except the head of it, or to a representative of the council upon the board of a harbour trust, or of a corporation on the board of which the council is entitled to elect a representative.

R.S.O. 1960,  
c. 249, s. 225,  
re-enacted

6. Section 225 of *The Municipal Act* is repealed and the following substituted therefor:

Collectors,  
appointment

225.—(1) The council of every local municipality shall appoint as many collectors for the municipality as it considers necessary.

Appoint-  
ments need  
not be  
annual

(2) Every by-law appointing a collector remains in force until repealed, and it is not necessary to appoint the collector annually.

Duties

(3) The council may assign to a collector the district within which he is to act, and may make regulations governing him in the performance of his duties.

Jurisdiction

(4) The same person may be appointed collector for more than one ward or polling subdivision.

R.S.O. 1960,  
c. 249, s. 226,  
s. 226a  
(1965, c. 77,  
s. 17),  
s. 227,  
repealed

7. Section 226, section 226a, as enacted by section 17 of *The Municipal Amendment Act, 1965*, and section 227 of *The Municipal Act* are repealed.

R.S.O. 1960,  
c. 249, s. 228,  
subs. 1,  
amended

8.—(1) Subsection 1 of section 228 of *The Municipal Act*, as amended by section 18 of *The Municipal Amendment Act, 1965*, and subsection 1 of section 12 of *The Municipal Amendment Act, 1968*, is further amended by adding at the end thereof "or under Part III of *The Separate Schools Act*", so that the subsection shall read as follows:



- (1) The council of every municipality shall by by-law appoint one or more auditors who shall be persons licensed by the Department as municipal auditors and who shall hold office during good behaviour and be removable for cause upon the vote of two-thirds of the members of the council, and every person so appointed shall, in addition to his duties in respect of the corporation, audit the accounts and transactions of every local board as defined in *The Department of Municipal Affairs Act*, except school boards established under section 12 of *The Public Schools Act* or under subsection 5 of section 12, subsection 4a of section 51 or Part VI of *The Secondary Schools and Boards of Education Act* or under Part IX of *The Regional Municipality of Ottawa-Carleton Act, 1968* or under Part III of *The Separate Schools Act*.
- Appointment of auditors  
R.S.O. 1960, c. 98, s. 330, 362, 368  
1968, c. 115

- (2) Subsection 5 of the said section 228, as amended by subsection 2 of section 12 of *The Municipal Amendment Act, 1968*, is further amended by inserting after "Act" in the amendment of 1968 "and Part III of *The Separate Schools Act*", so that the subsection shall read as follows:
- R.S.O. 1960, c. 249, s. 228, subs. 5, amended

- (5) Where by any other general or special Act, except Part VI of *The Secondary Schools and Boards of Education Act* and Part III of *The Separate Schools Act*, auditors are required to be appointed or elected by or for any authority within the meaning of this section, the exercise of such power is not mandatory, notwithstanding such Act.
- Provision to avoid duplication of audits  
R.S.O. 1960, c. 362, 368

9. Subsection 1a of section 236 of *The Municipal Act*, as enacted by section 13 of *The Municipal Amendment Act, 1966*, is amended by striking out "assessment commissioner, assessor" in the first and second lines, so that the subsection shall read as follows:

R.S.O. 1960, c. 249, s. 236, subs. 1a  
(1966, c. 93, s. 13), amended

- (1a) Every clerk, treasurer, collector, engineer, commissioner of industries, clerk of works and street overseer or commissioner, before entering on the duties of his office, shall make and subscribe a declaration of office (Form 20a).
- Municipal officers

10. Subsection 2 of section 239 of *The Municipal Act*, as re-enacted by section 9 of *The Municipal Amendment Act, 1962-63*, is amended by striking out "engineer, assessor or assessment commissioner" in the first and second lines and inserting in lieu thereof "or engineer", so that the subsection shall read as follows:

R.S.O. 1960, c. 249, s. 239 (1962-63, c. 87, s. 9), subs. 2, amended

Dismissal  
of officers

- (2) No clerk, treasurer or engineer shall be dismissed from office except after a hearing by the council or a committee of the whole council if requested by the officer concerned.

R.S.O. 1960,  
c. 249,  
s. 248b  
(1965, c. 77,  
s. 20),  
amended

**11.**—(1) Section 248b of *The Municipal Act*, as re-enacted by section 20 of *The Municipal Amendment Act, 1965*, is amended by adding at the commencement thereof "Subject to subsection 2".

R.S.O. 1960,  
c. 249,  
s. 248b  
(1965, c. 77,  
s. 20),  
amended

(2) The said section 248b is further amended by adding thereto the following subsection:

When copies  
may be  
destroyed

- (2) Where a by-law has been passed by a municipality under clause b of subsection 1, copies of its receipts, vouchers, instruments, rolls or other documents, records and papers may be destroyed at any time if the original thereof is subject to a retention period within one of the schedules established by the by-law.

R.S.O. 1960,  
c. 249, s. 254,  
subs. 1,  
amended

**12.** —(1) Subsection 1 of section 254 of *The Municipal Act* is amended by striking out "or, where there is an assessment commissioner, the assessment commissioner" in the fifth and sixth lines, so that the subsection shall read as follows:

Certificate  
of clerk that  
application  
for by-law  
duly signed

- (1) Where by this or any other Act it is provided that a by-law may be passed by a council upon the application of a prescribed number of electors or inhabitants of the municipality or locality, the by-law shall not be finally passed until the clerk has certified that the application was sufficiently signed.

R.S.O. 1960,  
c. 249, s. 254,  
subs. 2,  
amended

(2) Subsection 2 of the said section 254 is amended by striking out "and the assessment commissioner have" in the first and second lines and inserting in lieu thereof "has", so that the subsection shall read as follows:

Powers  
of clerk  
R.S.O. 1960,  
c. 223

- (2) For the purposes of this section, the clerk has all the powers of the clerk under section 15 of *The Local Improvement Act*.

R.S.O. 1960,  
c. 249, s. 254,  
subs. 3,  
amended

(3) Subsection 3 of the said section 254 is amended by striking out "or assessment commissioner" in the first line, so that the subsection shall read as follows:

Certificate  
to be  
conclusive

- (3) Where the clerk has so certified, his certificate is conclusive that the application was sufficiently signed.

**13.** Section 281 of *The Municipal Act* is amended by striking out "*The Assessment Act*" in the fifth line and inserting in lieu thereof "*The Assessment Act, 1968-69*". R.S.O. 1960, c. 249, s. 281, amended

**14.** Clause *c* of subsection 2 of section 294 of *The Municipal Act*, as amended by section 16 of *The Municipal Amendment Act, 1966*, is further amended by striking out "and the assessment of lands not liable for business assessment under subsection 2 of section 9 of *The Assessment Act*" in the amendment of 1966, so that the clause shall read as follows: R.S.O. 1960, c. 249, s. 294, subs. 2, cl. c, amended

- (c) the assessment for mineral lands, railway lands, other than railway lands actually in use for residential and farming purposes, and pipe lines and the assessment of telephone and telegraph companies,

**15.—**(1) Subsection 1*a* of section 294*a* of *The Municipal Act*, as re-enacted by subsection 2 of section 13 of *The Municipal Amendment Act, 1967*, is amended by striking out "under section 130 of *The Assessment Act*" in the fourth and fifth lines. R.S.O. 1960, c. 249, s. 294*a*, subs. 1*a* (1967, c. 55 s. 13, subs. 2), amended

(2) Subsection 3 of the said section 294*a* is repealed and the following substituted therefor: R.S.O. 1960, c. 249, s. 294*a* (1960-61, c. 59, s. 11), subs. 3, re-enacted

- (3) The provisions of this Act with respect to the levy of the yearly rates and the collection of taxes apply *mutatis mutandis* to the levy of rates and collection of taxes under this section. Application of provisions re levy and collection of taxes

**16.** Subsection 1 of section 295 of *The Municipal Act* is amended by striking out "unemployment relief purposes" in the sixth line and inserting in lieu thereof "welfare assistance purposes" and by striking out "section 4 of *The Assessment Act*" in the eleventh line and inserting in lieu thereof "section 3 of *The Assessment Act, 1968-69*", so that the subsection shall read as follows: R.S.O. 1960, c. 249, s. 295, subs. 1, amended

- (1) Notwithstanding any other provision in this Act or any other general or special Act, or in any order of the Municipal Board, or in any municipal by-law or resolution, or in any contract, or other instrument, a municipal rate levied for any of the purposes set out in paragraph 35 of section 377 or in section 378 or for welfare assistance purposes or for any educational purpose included in the county levy shall be Where rates to be levied on full values

levied upon the full value of all the rateable property in the municipality, and no fixed assessment or partial or total exemption from assessment or taxation applies thereto, except as provided in section 3 of *The Assessment Act, 1968-69*.

1968-69,  
c. . . .

R.S.O. 1960,  
c. 249, s. 296,  
subs. 4  
(1968, c. 76,  
s. 17),  
amended

**17.** Subsection 4 of section 296 of *The Municipal Act*, as re-enacted by section 17 of *The Municipal Amendment Act, 1968*, is amended by striking out "section 115 of *The Assessment Act*" in the third and fourth lines and inserting in lieu thereof "section 542", so that the subsection shall read as follows:

How special  
rate may be  
avoided

(4) Any person liable to a special rate under a by-law passed under subsection 1 may, within thirty days after delivery of the notice of taxes under section 542, notify in writing the clerk that he objects to the assessment and levy by the by-law authorized by subsection 1, and thereupon the clerk shall amend the collector's roll by striking out such assessment and levy in respect of such person and shall write his name or initials against such amendment and deliver a notice of taxes amended accordingly to such person.

R.S.O. 1960,  
c. 249, s. 377,  
amended

**18.**—(1) Section 377 of *The Municipal Act* is amended by adding thereto the following paragraph:

Tuition fees  
for course in  
university  
or college

11a. For paying the whole or part of the fees for tuition of officers or employees of the corporation enrolled in any course of instruction at any university or college if council is of the opinion that such tuition will assist such officers or employees in the discharge of their municipal duties.

R.S.O. 1960,  
c. 249, s. 377,  
par. 17,  
cl. b,  
amended

(2) Clause *b* of paragraph 17 of the said section 377 is amended by striking out "*The Assessment Act*" in the first line and inserting in lieu thereof "*The Assessment Act, 1968-69*".

R.S.O. 1960,  
c. 249, s. 377,  
par. 61,  
re-enacted

(3) Paragraph 61 of the said section 377, as amended by subsections 5 and 6 of section 22 of *The Municipal Amendment Act, 1966*, is repealed and the following substituted therefor:

Insurance,  
hospitaliza-  
tion, etc.  
1968-69,  
c. . . .

R.S.O. 1960,  
cc. 190, 304

61. Subject to *The Health Services Insurance Act, 1968-69*, for providing by contract either with an insurer licensed under *The Insurance Act* or with an association registered under *The Prepaid Hospital and Medical Services Act*,



- i. group life insurance for employees or any class thereof,
- ii. group accident insurance or group sickness insurance for employees or any class thereof and their wives and children, and
- iii. hospital, medical, surgical, nursing or dental services or payment therefor for employees or any class thereof and their wives or husbands and children,

and for paying the whole or part of the cost thereof.

- (a) In this paragraph, "employee" means an employee as defined in paragraph 59.
- (b) Any local board may provide insurance and hospital, medical, surgical, nursing or dental services and payment therefor in the same manner and for the same classes of persons as the council of a municipality, and the provisions of this paragraph apply *mutatis mutandis* thereto.

(4) Paragraph 62 of the said section 377, as amended by subsections 7 and 8 of section 22 of *The Municipal Amendment Act, 1966*, is repealed and the following substituted therefor: R.S.O. 1960,  
c. 249, s. 377,  
par. 62,  
re-enacted

62. For paying the whole or part of the cost to employees of the plan of hospital care insurance provided for under *The Hospital Services Commission Act* or of health services insurance under *The Health Services Insurance Act, 1968-69*. Contribu-  
tions  
towards  
plans under  
R.S.O. 1960,  
c. 176  
1968-69,  
c. . . . .

- (a) In this paragraph, "employee" means an employee as defined in paragraph 59.

- (b) Any local board may contribute toward the cost to employees of the plan of hospital care insurance provided for under *The Hospital Services Commission Act* or of health services insurance under *The Health Services Insurance Act, 1968-69* and the provisions of this paragraph apply *mutatis mutandis* thereto.

**19.**—(1) Clause g of paragraph 52 of subsection 1 of section 379 of *The Municipal Act*, as enacted by subsection 2 of section 23 of *The Municipal Amendment Act, 1966*, is repealed and the following substituted therefor: R.S.O. 1960,  
c. 249, s. 379,  
subs. 1,  
par. 52, cl. g  
(1966, c. 93,  
s. 23,  
subs. 2),  
re-enacted

- (g) Land of an elementary school or secondary school as defined in *The Schools Administration Act* is liable to be specially assessed for the completion, Land of  
certain  
school  
boards  
R.S.O. 1960,  
c. 361

improvement, alteration, enlargement or extension of any public utility undertaking under this section, notwithstanding the provisions of *The Assessment Act, 1968-69*.

1968-69,  
c. ...

R.S.O. 1960,  
c. 249, s. 379,  
subs. 1,  
par. 86,  
amended

(2) Paragraph 86 of subsection 1 of section 379 of *The Municipal Act* is amended by inserting after "camp" in the second line and in the fourth line "operated or licensed by the municipality", so that the paragraph, exclusive of the clauses, shall read as follows

Licensing of  
trailers

86. For licensing trailers, as defined in paragraph 85, located in the municipality, except in a trailer camp operated or licensed by the municipality, for thirty days or longer in any year and for prohibiting such trailers being located in the municipality, except in a trailer camp operated or licensed by the municipality, without a licence therefor.

R.S.O. 1960,  
c. 249,  
s. 379e  
(1965, c. 77,  
s. 29),  
subs. 4,  
amended

**20.** Subsection 4 of section 379e of *The Municipal Act*, as enacted by section 29 of *The Municipal Amendment Act, 1965*, is amended by striking out "*The Assessment Act*" in the fifth line and inserting in lieu thereof "this Act".

R.S.O. 1960,  
c. 249,  
amended

**21.** *The Municipal Act* is amended by adding thereto the following section:

Improve-  
ment area  
may be  
designated  
by by-law

**379g.**—(1) The council of a local municipality may pass by-laws designating an area as an improvement area and may by by-law establish for any such area so designated a Board of Management to which may be entrusted, subject to such limitations as the by-law may provide, the improvement, beautification and maintenance of municipally owned lands, buildings and structures in the area, beyond such improvement, beautification and maintenance as is provided at the expense of the municipality at large, and the promotion of the area as a business or shopping area.

Notice of  
intention

(2) Before passing a by-law designating an improvement area, notice of the intention of the council to pass the by-law shall be sent by prepaid mail to every person occupying or using land for the purpose of or in connection with any business in the area who is shown in the last revised assessment roll of the municipality as being assessed for business assessment within the meaning of *The Assessment Act, 1968-69*.

1968-69,  
c. ...

- (3) Unless a petition objecting to the passing of the by-law referred to in subsection 2, signed by at least one-third of the persons entitled to notice as set out in subsection 2, representing at least one-third of the assessed value of the lands in the area that is used as the basis for computing business assessment, is received by the clerk within two months next following the latest day of the mailing of any such notices, the council may pass the by-law, but, if such a petition is received by the clerk within such time, the council shall not pass the by-law. Petition objecting to by-law
- (4) The sufficiency of the petition described in this section shall be determined by the clerk and his determination shall be evidenced by his certificate and when so evidenced is final and conclusive. Sufficiency of petition determined by clerk
- (5) Where the council has proceeded under this section and has been prevented from passing the proposed by-law by reason of a petition objecting thereto having been presented under subsection 3, the council may again proceed under this section in respect of the area to be designated by any such by-law at any time after the expiry of the two years next following the presentation of the petition. Effect of petition objecting to by-law
- (6) A Board of Management established under subsection 1 is a body corporate and shall consist of not fewer than three and not more than seven members appointed by council, at least one of whom shall be a member of the council and the remaining members shall be persons qualified to be elected as members of the council assessed for business assessment in respect of land in the area. Board of Management
- (7) Each member shall hold office for a period of one year from the time of appointment, provided he continues to be qualified as provided in subsection 6. Term of office
- (8) Where a vacancy occurs from any cause, the council shall appoint a person qualified as set out in subsection 6 to be a member, who shall hold office for the remainder of the term for which his predecessor was appointed. Vacancy
- (9) The members shall hold office until their successors are appointed and are eligible for re-appointment on the expiration of their term of office. Idem
- (10) A Board of Management established under subsection 1 shall submit to the council its estimates for the current year at the time and in the form pre- Estimates

scribed by council and may make requisitions upon the council for all sums of money required to carry out its powers and duties, but nothing herein divests the council of its authority with reference to rejecting such estimates in whole or in part or providing the money for the purposes of the Board of Management and, when money is so provided by the council the treasurer shall, upon the certificate of the Board of Management, pay out such money to the Board of Management.

Expenditure  
of moneys

- (11) The Board of Management shall not expend any moneys not included in the estimates approved by the council or in a reserve fund established under section 298.

Indebtedness  
not to  
extend  
beyond  
current year

- (12) A Board of Management established under subsection 1 shall not incur any indebtedness extending beyond the current year.

Annual  
report

- (13) On or before the 1st day of March in each year, a Board of Management shall submit its annual report for the preceding year to council, including a complete audited and certified financial statement of its affairs, with balance sheet and revenue and expenditure statement.

Auditor

- (14) The municipal auditor shall be the auditor of each such Board of Management and all books, documents, transactions, minutes and accounts of a Board of Management shall, at all times, be open to his inspection.

Dissolution  
of Board

- (15) Upon the repeal of a by-law establishing a Board of Management, the Board ceases to exist and its undertakings, assets and liabilities shall be assumed by the municipality.

Special  
charge

- (16) The council shall in each year levy a special charge upon persons in the area assessed for business assessment sufficient to provide a sum equal to the sum of money provided for the purposes of the Board of Management for that area, which shall be borne and paid by such persons in the proportion that the assessed value of the real property that is used as the basis for computing the business assessment of each of such persons bears to the assessed value of all the real property in the area used as the basis for computing business assessment.



- (17) Any charge imposed under subsection 16 may be collected in the same manner and with the same remedies as provided by this Act for the collection of taxes upon business assessment. Manner of collection
- (18) No by-law designating an improvement area comes into force without the approval of the Municipal Board and as a condition of giving its approval the Municipal Board may by its order impose such restrictions, limitations and conditions with respect to such matter as may appear necessary or expedient. Approval of O.M.B.
- (19) A by-law designating an improvement area may be repealed to take effect upon the 31st day of December in the year in which it is passed, and subsections 2, 3 and 18 do not apply to a repealing by-law passed under this subsection. Repeal of by-law
- 22.** Subsection 21 of section 380 of *The Municipal Act*, as enacted by section 27 of *The Municipal Amendment Act, 1966*, is repealed and the following substituted therefor: R.S.O. 1960, c. 249, s. 380, subs. 21 (1966, c. 93, s. 27), re-enacted
- (21) The board of an elementary school or secondary school as defined in *The Schools Administration Act* is liable to a sewer rate or a water works rate imposed under subsection 2 or 10 and to a sewage service rate imposed under subsection 15, notwithstanding the provisions of *The Assessment Act, 1968-69*. Liability of school boards R.S.O. 1960 c. 361 1968-69, c. . . .
- 23.**—(1) Paragraph 7 of section 391 of *The Municipal Act* is repealed. R.S.O. 1960, c. 249, s. 391 par. 7, repealed
- (2) The said section 391 is amended by adding thereto the following paragraph: R.S.O. 1960 c. 249, s. 391 amended
13. For the exercise, in respect of property of the county, of the powers conferred upon the councils of local municipalities in respect of property of such municipalities by paragraph 108 of subsection 1 of section 379 and the provisions of such paragraph apply *mutatis mutandis*. Prohibiting unauthorized parking on county property
- 24.**—(1) Clause *a* of paragraph 5 of section 401 of *The Municipal Act*, as re-enacted by section 17 of *The Municipal Amendment Act, 1967*, is amended by striking out "the municipality" in the ninth line and inserting in lieu thereof "Ontario", so that the clause shall read as follows: R.S.O. 1960 c. 249, s. 401 par. 5 (1967, c. 55, s. 17), cl. a, amended
- (a) In this paragraph, "master electrician" means a person who is skilled in the planning, superintending and installing of wires, conduits, apparatus, fixtures

or other appliances for the carrying or using of electricity for light, heat or power purposes, who is familiar with the laws, rules and regulations governing the same, who has a regular place of business in Ontario and who, himself, or by journeyman electricians in his employ, performs electrical work; and "journeyman electrician" means a person who has been issued a certificate of qualification in the trade of electrician by the Department of Labour.

R.S.O. 1960,  
c. 249, s. 401,  
par. 12,  
re-enacted

(2) Paragraph 12 of the said section 401 is repealed and the following substituted therefor:

Plumbers

12. For licensing, regulating and governing plumbing contractors, master plumbers and journeyman plumbers,

(a) In this paragraph, "master plumber" means a person who is skilled in the planning, superintending and installing of plumbing, is familiar with the laws, rules and regulations governing the same, has a regular place of business in Ontario and who himself or by journeyman plumbers under his supervision performs plumbing work; and "journeyman plumber" means a person who has been issued a certificate of qualification in the trade of plumber by the Department of Labour.

(b) A certificate of qualification referred to in clause *a* shall be accepted as sufficient qualification for a licence as a journeyman plumber without further examination.

R.S.O. 1960,  
c. 249,  
s. 401*a*  
(1968, c. 76,  
s. 23),  
subs. 2,  
cl. *b*,  
amended

**25.**—(1) Clause *b* of subsection 2 of section 401*a* of *The Municipal Act*, as enacted by section 23 of *The Municipal Amendment Act, 1968*, is amended by striking out "removed" in the second line and inserting in lieu thereof "issued and revoked", so that the clause shall read as follows:

(b) prescribing the conditions on which licences may be issued and revoked, and providing for the revocation of such licences.

R.S.O. 1960,  
c. 249,  
s. 401*a*,  
(1968, c. 76,  
s. 23),  
amended

(2) The said section 401*a* is amended by adding thereto the following subsection:

Special sale  
deemed  
business

(4) A special sale shall be deemed to be a business for the purposes of this Act and any other Act that contains provisions with respect to the licensing, revoking of a license, regulating, governing, prohibiting or limiting of any business or the person carrying on or engaged in it.

**26.** Subsection 3 of section 405 of *The Municipal Act* is amended by striking out "not more than 10 cents a mile" in the second and third lines and inserting in lieu thereof "such amount as is determined by council", so that the subsection shall read as follows:

R.S.O. 1960,  
c. 249, s. 405,  
subs. 3,  
amended

- (3) In the case of a council of a county or a township, the by-law may provide for the payment of such amount as is determined by council for each mile necessarily travelled in attending such meetings.

Mileage  
allowance

**27.** Subsection 2 of section 411 of *The Municipal Act*, as re-enacted by section 13 of *The Municipal Amendment Act, 1964* and amended by section 31 of *The Municipal Amendment Act, 1966* and section 26 of *The Municipal Amendment Act, 1968*, is further amended by inserting after "industrial" in the ninth line "agricultural", so that the subsection shall read as follows:

R.S.O. 1960,  
c. 249, s. 411,  
subs. 2  
(1964, c. 68,  
s. 13),  
amended

- (2) The council of a municipality may, by a vote of three-fourths of all the members of the council present and voting or, in the case of a county, by a vote of three-fourths of the voting strength of the council, expend in any year such sum as it may determine for the purpose of paying any expenses of its department and commissioner of industries, if any, and for the purpose of diffusing information respecting the advantages of the municipality as an industrial, agricultural, business, educational, residential or vacation centre.

Expenditures  
for publicity

**28.** Section 476 of *The Municipal Act*, as amended by section 23 of *The Municipal Amendment Act, 1960-61*, is further amended by adding thereto the following paragraph:

R.S.O. 1960,  
c. 249, s. 476,  
amended

- 1a. For regulating the crossing of curbing, sidewalks or paved boulevards by vehicles delivering materials to or removing materials from abutting lands on which any building is being erected, altered, repaired or demolished, and for requiring the owners of such abutting lands, upon any application for the issuing of a permit certifying to the approval of plans of buildings to be erected, altered, repaired or demolished thereon, to pay to the municipality a sum of money not to exceed \$5 per foot of the limit of the lot abutting directly on such sidewalk, curbing or paved boulevard as a deposit to meet the cost of repairing any damage to the sidewalk, curbing or paved boulevard or to any water service box or other service therein caused by the crossing thereof by such vehicles.

Deposit re  
damages to  
sidewalks,  
etc., upon  
issue of  
building  
permit

- (a) Where a by-law passed under this paragraph requires the payment of a deposit to cover the cost of damage to a sidewalk, curbing or paved boulevard, or to any water service box or other service therein, the by-law shall provide that, upon the completion of the erection, alteration, repair or demolition of the building or buildings on the lands abutting such sidewalk, curbing or paved boulevard and upon application by the person by whom the deposit was paid, the amount by which the sum deposited exceeds the cost of such repairs shall forthwith be refunded.
- (b) Where any moneys paid under this paragraph remain unclaimed for a period of six years, the municipal treasurer may cause to be published a notice containing a list of such unclaimed moneys, including the name of the depositor, and stating that all persons having any claim to any of such moneys are required to prove their claims within ninety days from the publication of the notice, and, upon the expiration of ninety days from the publication of such notice, the treasurer may transfer all of such moneys against which no claim has been made to the general funds of the municipality free of and from any and all claims of any kind whatsoever.
- (c) Without limiting the generality of the foregoing, a by-law passed under this paragraph may require that the owner or occupier of the lands take all necessary steps to prevent building material, waste or soil from being spilled or tracked onto the public streets by vehicles going to or coming from the lands during the course of the erection, alteration, repair or demolition and may provide that, in addition to any penalty otherwise provided by law, the owner or occupier shall be responsible to the municipality for the cost of removing such building material, waste or soil, and such cost may be deducted from the deposit.

R.S.O. 1960,  
c. 249, s. 497,  
re-enacted

**29.** Section 497 of *The Municipal Act* is repealed and the following substituted therefor:

Apportion-  
ment of rate  
among  
townships  
by  
treasurers

497.—(1) Where a village comprises parts of two or more townships, the proportion of the amount required to



be levied in each township shall be determined by the treasurers of the townships.

- (2) A meeting of the treasurers shall be held in every second year following the latest determination and the treasurers shall determine the proportion to be levied in each township. Meeting of treasurers
- (3) If the treasurers differ, notice of the fact shall be forthwith given to the inspecting trustee, who shall act with the treasurers in determining the proportions, and the decision of a majority is final and conclusive. Determination when treasurers differ
- (4) The determination of the treasurer or of the treasurers and the inspecting trustee shall be forthwith communicated to the clerk of each of the townships. Notice of determination to be given to clerk of township
- (5) The meeting of the treasurers shall be called by the treasurer of the township in which is situated the larger or largest part of the rateable property of the village. Who to call meeting of treasurers
- (6) The proportions as determined under this section govern until the next determination is to be made as provided by subsection 2. How long determination to govern

**30.** Section 521 of *The Municipal Act* is amended by adding thereto the following subsection: R.S.O. 1960, c. 249, s. 521, amended

- (2) Notwithstanding subsection 2 of section 30 of *The Department of Municipal Affairs Act*, where a local board as defined in that Act exercises any power or jurisdiction in another municipality or in territory without municipal organization as well as in an improvement district, such local board is not by reason only of subsection 1 subject to Part III of *The Department of Municipal Affairs Act*. Saving R.S.O. 1960, c. 98

**31.** *The Municipal Act* is amended by adding thereto the following Part: R.S.O. 1960, c. 249, amended

## PART XXV

### MUNICIPAL TAXES

526. All municipal, local or direct taxes or rates shall, where no other express provision is made, be levied upon the whole of the assessment for real property, business or other assessments made under *The Assessment Act, 1968-69*, according to the amounts assessed in respect thereof, and not upon any one or more kinds of property or assessment or in different proportions. *R.S.O. 1960, c. 23, s. 2, amended.* All taxes to be levied equally upon all assessments 1968-69, c. . . .

Rateable  
property,  
what to  
include

527. Where, in this or any other general or special Act or in any by-law passed under any such Act, the yearly rates or any special rate are expressly or in effect directed or authorized to be levied upon all the rateable property of a municipality for municipal or school purposes, such rates shall be calculated at so much in the dollar upon the total assessment of the municipality and shall be calculated and levied upon the whole of the assessment for real property, business or other assessment made under *The Assessment Act, 1968-69*. R.S.O. 1960, c. 23, s. 3, *amended*.

County  
councils to  
apportion  
sums  
required  
for county  
purposes

528. Where a sum is to be levied for county purposes, or by the county for the purposes of a particular locality, the council of the county shall ascertain, and by by-law direct, what portions of such sum shall be levied in each township, town or village in such county or locality. R.S.O. 1960, c. 23, s. 100.

County clerk  
to certify  
amounts to  
clerks of  
municipalities

529. The county clerk shall forthwith after the county rates have been apportioned certify to the clerk of each municipality in the county the total amount that has been so directed to be levied therein for the then current year for county purposes or for the purposes of any such locality, and the clerk of the municipality shall calculate and insert the same in the collector's roll for that year. R.S.O. 1960, c. 23, s. 101.

Act not to  
affect pro-  
visions for  
rates to  
raise  
interest on  
county  
debentures  
1968-69,  
c. . . .

530. Nothing in this Act or in *The Assessment Act, 1968-69* alters or invalidates any special provisions for the collection of a rate for interest on county debentures in any general or special Act or in any county by-law providing for the issue of debentures. R.S.O. 1960, c. 23, s. 102, *amended*.

County rate

531.—(1) Notwithstanding any other provision in this Act or any other special or general Act, the imposition or levy by a county council of any rate for county purposes shall be made and raised upon and from the assessment of real property and business assessments as equalized in the county.

Local muni-  
cipality to  
levy county  
rates on all  
rateable  
property

(2) When under this Act or any other special or general Act any rate is directed or required to be levied in a local municipality forming part of a county for county purposes, the rate shall in the local municipality be calculated and levied upon and against the whole rateable property including business assessments within such local municipality according to the last revised assessment roll thereof. R.S.O. 1960, c. 23, s. 103.

## COLLECTION OF TAXES

532. The taxes due upon any land with costs may be re-  
covered with interest as a debt due to the municipality from  
the owner or tenant originally assessed therefor and from any  
subsequent owner of the whole or any part thereof, saving his  
recourse against any other person, and are a special lien  
on the land in priority to every claim, privilege, lien or en-  
cumbrance of every person except the Crown, and the lien  
and its priority are not lost or impaired by any neglect,  
omission or error of the municipality or of any agent or  
officer, or by want of registration. R.S.O. 1960, c. 23, s. 105.

Who liable  
for taxes,  
lien on  
lands

533.—(1) The taxes payable by any person may be re-  
covered with interest and costs as a debt due to the munici-  
pality, in which case the production of a copy of so much of  
the collector's roll as relates to the taxes payable by such  
person, purporting to be certified as a true copy by the clerk  
of the municipality, is *prima facie* evidence of the debt.  
R.S.O. 1960, c. 23, s. 106 (1).

Recovery  
of taxes  
by action

(2) Notwithstanding any other provision in this Act and  
subject to section 76 of *The Assessment Act, 1968-69*, every  
person assessed in respect of business upon any assessment  
roll that has been revised by the Assessment Review Court  
or county judge is liable for any rates that may be levied  
upon such assessment roll notwithstanding the death or  
removal from the municipality of the person assessed and  
notwithstanding that such rates are not levied until the year  
following that in which the assessment roll was revised.  
R.S.O. 1960, c. 23, s. 106 (3), *amended*.

Liability for  
taxes on  
business in  
case of  
death or  
change of  
residence  
1968-69,  
c. ...

534. Where taxes are due upon any land occupied by a  
tenant, the collector or, after the roll has been returned, the  
treasurer, may give the tenant notice in writing requiring  
him to pay such collector or treasurer the rent of the premises  
as it becomes due from time to time to the amount of the  
taxes due and unpaid and costs, and the collector or treasurer  
has the same authority as the landlord of the premises would  
have to collect the rent by distress or otherwise to the amount  
of the unpaid taxes and costs; but nothing in this section  
prevents or impairs any other remedy for the recovery of  
the taxes or any portion thereof from the tenant or from  
any other person liable therefor. R.S.O. 1960, c. 23, s. 107.

Paying rent  
to collector  
or treasurer  
until taxes  
paid

535. Any tenant may deduct from his rent any taxes paid  
by him that as between him and his landlord the latter ought  
to pay. R.S.O. 1960, c. 23, s. 108.

When tenant  
may deduct  
taxes from  
rent



Provincial  
taxes

536. All moneys assessed, levied and collected under any Act by which the same are made payable to the Treasurer of Ontario or other public officer for the public uses of Ontario, or for any special purpose or use mentioned in the Act, shall be assessed, levied and collected in the same manner as local rates, and shall be similarly calculated upon the assessments as finally revised, and shall be entered in the collector's rolls in separate columns, in the heading whereof shall be designated the purpose of the rate. R.S.O. 1960, c. 23, s. 109.

Clerks of  
municipalities to  
make out  
collector's  
rolls, their  
form, con-  
tents, etc.

1968-69  
c. . . .

537.—(1) The clerk of every municipality shall make a collector's roll or rolls, as may be necessary, containing columns for all information required by this or any other Act to be entered by the collector therein, and in such roll or rolls he shall set down the name in full of every person assessed, and in the proper columns in that behalf the amount for which he is assessed in respect of his real property and otherwise under *The Assessment Act, 1968-69* as ascertained after the final revision of the assessment roll, and he shall calculate and, opposite the assessed value, he shall set down in one column to be headed "*County Rates*" the amount for which the person is chargeable for any sums ordered to be levied by the council of the county for county purposes, and in another column to be headed "*General Rate*" the amount with which the person is chargeable in respect of sums ordered to be levied by the council of the municipality for the purposes thereof, and including any special rate for collecting the principal or interest for the payment of debentures issued, and in other columns any local improvement rate or school rate or other special rate, or sums for the commutation of statute labour or any sum that is required by any other Act to be placed on the collector's roll the proceeds of which are required by law or by the by-law imposing it to be kept distinct and accounted for separately, and every such last-mentioned rate shall be calculated separately and the column therefor shall be headed "*Special Rate*", "*Local Improvement Rate*", "*Public School Rate*", "*Separate School Rate*" or "*Special Rate for School Debts*", or as the case may be.

Preparation  
of collector's  
roll  
R.S.O. 1960,  
cc. 330, 368

(2) Notwithstanding subsection 1 or *The Public Schools Act* or *The Separate Schools Act*, the council of any municipality may by by-law provide that the clerk shall set down the name in full of every person assessed and the assessed value of his real property and taxable business, as ascertained after the final revision of the assessment roll, and opposite such assessed value he shall set down in a column for that purpose the total amount for which the person is chargeable for all sums ordered to be levied by the council or school boards for the purposes thereof.



(3) The form of the collector's roll may be varied to facilitate the use of, Collector's roll, mechanical methods

(a) mechanical methods in the preparation of the roll;

(b) mechanical methods of accounting and bookkeeping and, where the methods in this clause are used, the treasurer may exercise the powers and perform the duties of the collector and the clerk in respect of the roll.

(4) Appended to every roll made up under subsection 2 there shall also be a table setting forth, Information to be given in tables appended to rolls

(a) the total amount of taxes to be collected under and by virtue of such roll or rolls;

(b) the name and amount of each rate levied by the municipality that is required by law or by the by-law imposing it to be kept distinct and accounted for separately and specifying the aggregate proceeds of each rate; and

(c) in the case of townships, the name and amount of each rate levied by the municipality for each school section,

and the clerk shall, before delivering the roll to the collector, furnish to the treasurer of the municipality a copy of the table.

(5) Where the council of a township exercises the power set forth in subsection 2, a separate form of demand for taxes or tax bill may be provided for each school section whereon shall be written, printed or endorsed a table setting forth the particulars of each rate levied in the school section. Tax bill, use of separate

(6) Notwithstanding any other provision in this Act or any other Act, the council of any local municipality may by by-law provide that the clerk shall not enter on any collector's roll the name of any tenant or lessee unless such tenant or lessee is required by the terms of his lease to pay the taxes or where the owner is not liable to pay the taxes. R.S.O. 1960, c. 23, s. 110. Certain names to be omitted from collector's roll

538.—(1) The council of any municipality may by by-law provide that where the sum of the taxes for which any person is chargeable in any year for municipal, school, local improve- Minimum tax

ment and other purposes, upon any real property assessed in one parcel to the same owner would according to the assessment thereon be less than \$6, the sum of such taxes shall be deemed to be \$6 and shall be so entered on the collector's roll, and the difference between the sum that would have been entered but for this section and the sum of \$6 shall form part of the general funds of the municipality.

Existing  
combined  
assessments  
to be  
continued  
1968-69,  
c....

(2) Where, immediately prior to the passing of a by-law by any municipality under subsection 1, lots therein owned by the same person were assessed together under paragraph 3 of subsection 2 of section 17 of *The Assessment Act, 1968-69*, such lots shall continue to be so assessed as long as they all remain the property of that person, provided that nothing in this subsection shall be deemed to apply to the amount at which such lots may be assessed.

Requirement  
for combined  
assessment

(3) Where, at any time after the passing of a by-law by any municipality under subsection 1, lots therein that adjoin one another are shown on the same registered plan and are owned by the same person, he may by notice in writing to the assessment commissioner require that such lots shall thereafter be assessed as one parcel and at one total amount of assessment during such time as he continues to be the owner. R.S.O. 1960, c. 23, s. 111, *amended*.

Collector's  
roll to be  
certified by  
clerk

539. The clerk shall attach to the roll a certificate signed by him according to the following form:

I do certify that the within (*or annexed, or attached, or as the case may be*) Roll is the Collector's Roll prepared according to the provisions of *The Municipal Act* for the.....  
.....of.....  
(*name of municipality*)  
for the year 19.....

A.B.

*Clerk of the.....*

and shall deliver the roll so certified to the collector on or before the 1st day of September, or such earlier date as may be prescribed by by-law of the municipality. R.S.O. 1960, c. 23, s. 112, *amended*.

Correction  
of roll to  
carry out  
changes in  
assessment  
1968-69,  
c....

540. If alterations are made in the assessment roll, in accordance with the provisions of *The Assessment Act, 1968-69*, after the collector's roll or rolls for the municipality for the year for which such assessment has been made have been

prepared, the clerk of the municipality shall alter or amend the collector's roll or rolls to correspond with such alterations, and insert the proper rates therefor, and the rates or taxes shall be collectable in accordance with such corrected rolls in the same manner and with the like remedies as if they had been in the rolls when first prepared and certified by the clerk of the municipality. R.S.O. 1960, c. 23, s. 113, *amended*.

541. The collector, upon receiving his roll, shall proceed to collect the taxes therein mentioned. R.S.O. 1960, c. 23, s. 114. Duties of collectors

542.—(1) In cities, towns, villages and townships, the collector shall give to the person taxed a written or printed notice specifying the amount of the taxes payable by him by delivering the notice or causing it to be delivered to him or for him at his residence or place of business or upon the premises in respect of which the taxes are payable, and may call on the person taxed at his usual residence or place of business if within the municipality in and for which the collector has been appointed and demand payment of the taxes. Notice of taxes by collector

(2) In cities, towns, villages and townships, the council may by by-law authorize the collector, clerk or treasurer to mail the notice or cause it to be mailed to the address of the residence or place of business of such person. R.S.O. 1960, c. 23, s. 115 (1, 2). How may be given

(3) The written or printed notice above mentioned shall have written or printed thereon or attached thereto a schedule specifying the different rates and the total thereof used in calculating the taxes referred to in the notice and also containing the information required to be entered in the collector's roll under section 537. 1960-61, c. 4, s. 17. Particulars in tax notice

543.—(1) The collector shall at the time of such demand or notice, as the case may be, or immediately thereafter, enter or cause to be entered on his roll opposite the name of the person taxed the date of such demand or of the delivery or mailing of the notice. Entry of date of giving notice

(2) Every person so entering any such date shall append his initials thereto, and the entry is *prima facie* evidence of such demand or notice. R.S.O. 1960, c. 23, s. 116. Initials to entries

544. If any person whose name appears on the roll is not resident within the municipality, the collector shall transmit to him by mail, addressed in accordance with the notice given Proceedings in case of non-residents

by such non-resident, if notice has been given, a statement and demand of the taxes charged against him in the roll, and shall at the time of such transmission enter or cause to be entered the date thereof in the roll opposite the name of such person, and the entry is *prima facie* evidence of the transmission and of the time thereof, and the statement and demand shall contain, written or printed on some part thereof, the name and post office address of the collector. R.S.O. 1960, c. 23, s. 117, *amended*.

Certificates  
re dates of  
delivering  
notices

545.—(1) Instead of entering on the roll the date of the demand or of the delivery or mailing of the notice as required by sections 543 and 544, the collector may, at the time of such demand or notice, as the case may be, or immediately thereafter, make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the demands or notices in the roll or in the part were made, delivered or mailed.

Evidence

(2) Any such certificate is *prima facie* evidence of the making, delivery or mailing of such demand or notice. 1966, c. 10, s. 17.

Notice of  
address for  
tax bills

546. Where a person assessed furnishes the clerk with a notice in writing giving the address to which the notice of taxes may be delivered to him and requesting that the notice be delivered to such address by registered mail, the notice shall be so delivered by the collector who shall add the cost of registration to the taxes, and such notice shall stand until revoked in writing. R.S.O. 1960, c. 23, s. 118.

Certificate  
re current  
taxes

547. After taxes have been levied in any year, the collector shall upon demand give a certificate with respect to any assessment for real property or business assessment indicating that the taxes for the current year have been levied, the amount of the taxes and whether or not all or any part of such taxes have been paid. R.S.O. 1960, c. 23, s. 119; 1966, c. 10, s. 18.

By-laws  
requiring  
taxes to be  
paid into  
office of  
treasurer or  
collector

548.—(1) In cities, towns, villages and townships, the council may by by-law require the payment of taxes, including local improvement assessments, sewer rents and rates, and of other rents or rates payable as taxes, to be made into the office of the treasurer or collector by any day or days to be named therein, in bulk or by instalments, and may provide that on the punctual payment of any instalment the time for payment of the remaining instalment or instalments shall be extended to a day or days to be named, or may provide that in default of payment of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

Payments  
by instal-  
ments



(2) A by-law under subsection 1 may contain provisions with respect to the payment of taxes by tenants of lands owned by the Crown or in which the Crown has an interest, in which case the by-law shall provide that, where any such tenant has been employed either within or outside the municipality by the same employer for not less than thirty days, such employer shall pay over to the treasurer or collector on demand out of any wages, salary or other remuneration due to such employee the amount then payable for taxes under the by-law and such payment relieves the employer from any liability to the employee for the amount so paid. <sup>Crown property</sup>

(3) The council may by by-law impose a percentage charge as a penalty for non-payment of taxes or any class or instalment thereof not exceeding 1 per cent on the first day of default and on the first day of each calendar month thereafter in which default continues, but not after the end of the year in which the taxes are levied. <sup>Penalty for non-payment of taxes</sup>

(4) In any municipality in which a by-law has not been passed under subsection 3, the council may by by-law impose a penalty not exceeding 4 per cent on all taxes of the current year remaining unpaid on the first day of default after the 15th day of September of the year in which the taxes are levied. <sup>Idem</sup>  
R.S.O. 1960, c. 23, s. 120 (1-4).

(5) The council may by by-law authorize the treasurer or collector to receive in any year payments on account of taxes for that year in advance of the day that may be fixed by by-law for the payment of any instalment of such taxes and, <sup>Discount or interest on payments in advance</sup>

- (a) to allow a discount on any taxes so paid in advance at a rate not exceeding 8 per cent per annum and may allow interest at a rate not exceeding 8 per cent per annum on account of taxes so paid in advance for any portion of the period for which no discount is allowed; or
- (b) to allow interest on taxes paid in advance of the day fixed by by-law for the payment of any instalment of such taxes at a rate not exceeding 8 per cent per annum,

notwithstanding that the taxes for such year have not been levied or that the assessment roll on which such taxes are to be fixed and levied has not been revised and certified by the Assessment Review Court when any such advance payment is made, and a by-law passed under this subsection remains in force from year to year until it is repealed or amended.  
R.S.O. 1960, c. 23, s. 120 (5), *amended*.

Notice as  
to time and  
mode of  
payment

(6) If a by-law is passed providing for payment by instalments or allowing any such discount or imposing any such additional percentage charge, a notice shall be given in accordance with section 542 on which shall be written or printed a concise statement of the time and manner of payment and of the discount allowed or the percentage charge imposed, if any, and at any time within fourteen days after such notice has first been given, in accordance with section 542, any person may take advantage of the provisions of such by-law as to payment by instalments or with the discount allowed thereby, or without the additional percentage charge imposed thereby, as the case may be.

By-law to be  
in force until  
return of  
collector's  
roll

(7) Where, in accordance with this section, a percentage is added to unpaid taxes, the by-laws shall not be repealed before the return of the collector's roll.

Provision  
for payment  
of taxes  
into bank,  
etc.

(8) The council of any municipality may by by-law direct that moneys payable to the municipality for taxes or rates and upon such other accounts as may be mentioned in the by-law shall be paid by the collector of taxes or by the person charged with the payment thereof into such chartered bank of Canada, trust company or Province of Ontario Savings Office as the council shall by such by-law direct, to the credit of the treasurer of the municipality, and in such case the person making the payment shall obtain a receipt therefor, and the treasurer or collector of taxes shall make the proper entries therefor in the books of the municipality.

By-law to  
authorize  
part pay-  
ment of  
taxes due

(9) The council of any municipality may by by-law authorize the treasurer and the collector of taxes to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under subsection 3 in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.

Disposition  
of part  
payment of  
taxes

(10) Where the treasurer or the collector of taxes receives part payment on account of taxes due for any year, he shall credit such part payment first on account of the interest and percentage charges, if any, added to such taxes.

Payment of  
instalments  
in areas

(11) The council of any municipality may by by-law divide the municipality into separate areas for the purposes of this Act, and in any by-law providing for the payment of taxes by instalments may for every such area name a different day within a fixed period of time for the payment of any instalment. R.S.O. 1960, c. 23, s. 120 (6-11).

549.—(1) Subject to section 548, if taxes that are a lien <sup>Distress and sale for taxes that are a charge on land</sup> on land remain unpaid for fourteen days after demand or notice made or given pursuant to section, 542, 544 or 548, the collector or, where there is no collector, the treasurer may by himself or his agent, subject to the exemptions and provisos hereafter mentioned in this section, levy them with costs by distress,

- (a) upon the goods and chattels, wherever found within the county in which the municipality lies, belonging to or in the possession of the owner or tenant of the land whose name appears upon the collector's roll (who is hereinafter called "the person taxed");
- (b) upon the interest of the person taxed in any goods on the land, including his interest in any goods to the possession of which he is entitled under a contract for purchase or a contract by which he may or is to become the owner thereof upon performance of any condition;
- (c) upon the goods and chattels of the owner of the land found thereon, though his name does not appear upon the roll;
- (d) upon any goods and chattels on the land, where title to such goods and chattels is claimed in any of the following ways:
  - (i) by virtue of an execution against the person taxed or against the owner, though his name does not appear on the roll,
  - (ii) by purchase, gift, transfer or assignment from the person taxed, or from such owner, whether absolute or in trust, or by way of mortgage, or otherwise,
  - (iii) by the wife, husband, daughter, son, daughter-in-law or son-in-law of the person taxed, or of such owner, or by any relative of his, in case such relative lives on the land as a member of the family,
  - (iv) by virtue of any assignment or transfer made for the purpose of defeating distress;

provided that, where the person taxed or such owner is not in possession, goods and chattels on the land not belonging to the person taxed or to such owner are not subject to seizure,

and the possession by the tenant of such goods and chattels on the premises is sufficient *prima facie* evidence that they belong to him; provided also that no distress shall be made upon the goods and chattels of a tenant for any taxes not originally assessed against him as such tenant; provided also that in cities and towns no distress for taxes in respect of vacant land shall be made upon goods or chattels of the owner except upon the land.

Distress for  
taxes not a  
lien on land

(2) Subject to section 548, in case of taxes that are not a lien on land remaining unpaid for fourteen days after demand or notice made or given pursuant to section 542, 544 or 548, the collector or, where there is no collector, the treasurer may by himself or his agent, subject to the exemptions provided for in subsection 4, levy them with costs by distress,

- (a) upon the goods and chattels of the person taxed wherever found within the county in which the municipality lies for judicial purposes;
- (b) upon the interest of the person taxed in any goods to the possession of which he is entitled under a contract for purchase, or a contract by which he may or is to become the owner thereof upon performance of any condition;
- (c) upon any goods and chattels in the possession of the person taxed where title to them is claimed in any of the ways defined by subclauses i to iv of clause *d* of subsection 1, and in applying such subclauses they shall be read with the words "or against the owner though his name does not appear on the roll" and the words "or such owner" and the words "on the land" omitted therefrom;
- (d) upon goods and chattels that at the time of making the assessment were the property and on the premises of the person taxed in respect of business assessment and at the time for collection of taxes are still on the same premises, notwithstanding that such goods and chattels are no longer the property of the person taxed.

Case of  
goods in  
possession  
of ware-  
houseman,  
assignee or  
liquidator

(3) Notwithstanding subsections 1 and 2, no goods that are in the possession of the person liable to pay such taxes for the purpose only of storing or warehousing the goods or of selling the goods upon commission or as agent shall be levied upon or sold for such taxes, and provided that goods in the hands of an assignee for the benefit of creditors or in



the hands of a liquidator under a winding-up order are liable only for the taxes of the assignor or of the company that is being wound up, and for the taxes upon the premises in which the goods were at the time of the assignment or winding-up order, and thereafter while the assignee or liquidator occupies the premises or while the goods remain thereon.

(4) The goods and chattels exempt by law from seizure under execution are not liable to seizure by distress. Goods exempt from distress

(5) The person claiming such exemption shall select and point out the goods and chattels as to which he claims exemption. Exemption to be claimed

(6) If at any time after demand has been made or notice given pursuant to section 542, 544 or 548, and before the expiry of the time for payment of the taxes, the collector or, where there is no collector, the treasurer has good reason to believe that any person in whose hands goods and chattels are subject to distress under the preceding provisions is about to remove such goods and chattels out of the municipality before such time has expired and makes affidavit to that effect before the mayor or reeve of the municipality or before any justice of the peace, the mayor, reeve or justice shall issue a warrant to the collector or treasurer authorizing him to levy for the taxes and costs in the manner provided by this Act although the time for payment thereof may not have expired, and the collector or treasurer may levy accordingly. Levy of taxes under warrant

(7) A city shall for the purposes of this section be deemed to be within the county of which it forms judicially a part. City

(8) The costs chargeable in respect of any such distress and levy are those payable to bailiffs under *The Division Courts Act*. Costs R.S.O. 1960, c. 110

(9) No person shall make a charge for anything in connection with any such distress or levy unless such thing has been actually done. Prohibition

(10) In case any person offends against the provisions of subsection 9 or levies any greater sum for costs than is authorized by subsection 8, the like proceedings may be taken against him by the person aggrieved as may be taken by the party aggrieved in the cases provided for by sections 2, 4 and 5 of *The Costs of Distress Act*. Penalty

R.S.O. 1960, c. 74

(11) Where personal property liable to seizure for taxes as hereinbefore provided is under seizure or attachment or has been seized by the sheriff or by a bailiff of any court or is Notice of taxes where goods under seizure

claimed by or in possession of any assignee for the benefit of creditors or liquidator or of any trustee or authorized trustee in bankruptcy or where such property has been converted into cash and is undistributed, it is sufficient for the tax collector to give to the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy notice of the amount due for taxes, and in such case the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy shall pay the amount to the collector in preference and priority to any other and all other fees, charges, liens or claims whatsoever.

Costs of  
distress,  
when to  
belong to  
corporation

(12) Where the person making any such distress and levy is a salaried employee of the municipal corporation, the costs in respect of such distress and levy belong to the corporation. R.S.O. 1960, c. 23, s. 121.

Informalities  
not to  
invalidate  
subsequent  
proceedings

550. No defect, error or omission in the form or substance of the notice required by section 542, 544 or 548 invalidates any subsequent proceedings for the recovery of the taxes. R.S.O. 1960, c. 23, s. 122.

Public notice  
of sale

551. The collector or his agent, by advertisement posted up in at least three public places in the municipality or where there are wards in the ward wherein the sale of goods and chattels distrained is to be made, shall give at least six days notice of the time and place of the sale, and of the name of the person whose property is to be sold, and, at the time named in the notice, the collector or his agent shall sell at public auction the goods and chattels distrained or so much thereof as may be necessary to realize the amount of the taxes and costs. R.S.O. 1960, c. 23, s. 123.

Surplus, if  
unclaimed,  
to be paid  
to party in  
whose  
possession  
the goods  
were

552. If the property distrained has been sold for more than the amount of the taxes and costs, and if no claim to the surplus is made by any other person on the ground that the property sold belonged to him or that he was entitled by lien or other right to the surplus, such surplus shall be returned to the person in whose possession the property was when the distress was made. R.S.O. 1960, c. 23, s. 124.

or to  
admitted  
claimant

553. If such claim is made by the person for whose taxes the property was distrained and the claim is admitted, the surplus shall be paid to the claimant. R.S.O. 1960, c. 23, s. 125.

When the  
right to  
surplus  
contested

554. If the claim is contested, such surplus shall be paid by the collector to the treasurer of the municipality, who shall retain it until the respective rights of the parties have been determined by action or otherwise. R.S.O. 1960, c. 23, s. 126.

555.—(1) Subject to subsection 2, every collector shall return his roll to the treasurer on or before the 28th day of February in the year next following the year in which the taxes were levied, or on such earlier date in that year as the council may appoint. Dates for return of collector's roll

(2) The council of every city may by by-law fix the times for the return of the collector's rolls, and may make any enlargements of the time so fixed. In cities

(3) The collector of every city, town and village shall, until the final return of the roll, pay over to the treasurer of the city, town or village the amount of his collection once every week or more often if the council by by-law so requires. Collectors' interim returns in cities, towns and villages

(4) The collector of every township shall, until the final return of the roll, pay over to the treasurer of the township the amount of his collections once every two weeks or more often if the council by by-law so requires. Collectors' interim returns in townships

(5) Every collector, on the request of the treasurer, shall deliver his roll, together with an account of all collections made, to the treasurer to be audited. R.S.O. 1960, c. 23, s. 127. Audit of collector's roll

556.—(1) At or before the return of his roll, every collector shall make oath in writing that the date of every demand of payment or notice of taxes required by sections 542 to 548, and every transmission of statement and demand of taxes required by section 544 entered by him in the roll, has been truly stated therein. Oath of collector on returning roll

(2) Every other person who has delivered or mailed a notice pursuant to section 542, 544 or 548 shall in like manner at or before the return of the roll make oath that the date of the delivery or mailing of every such notice by him has been truly stated in the roll. Idem

(3) Every such oath may be according to Form 29 and shall be written on or attached to the roll and may be taken before the treasurer or before any justice of the peace having jurisdiction in the municipality or any commissioner for taking affidavits or any notary public for Ontario. R.S.O. 1960, c. 23, s. 128, *amended*. Form of oath, etc.

557.—(1) If the collector fails or omits to collect the taxes or any portion thereof by the day appointed or to be appointed as mentioned in section 555, the council may, by resolution, authorize the collector, or some other person in his stead, to continue the levy and collection of the unpaid taxes in the manner and with powers provided by law for the general levy and collection of taxes. Failure of collector to collect



Duty as to  
return not  
affected

(2) No such resolution or authority alters or affects the duty of the collector to return his roll or in any manner invalidates or otherwise affects the liability of the collector or his sureties. R.S.O. 1960, c. 23, s. 129.

Proceedings  
when taxes  
unpaid

558.—(1) The treasurer shall, upon receiving the roll returned under section 555, mail or cause to be delivered a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year.

Verification  
notice

(2) When the auditor gives a verification notice to each person mentioned in subsection 1, the treasurer is not obliged to comply with subsection 1. R.S.O. 1960, c. 23, s. 133.

#### ARREARS OF TAXES

Statement  
to be  
furnished  
to county  
treasurer

559.—(1) In cases in which the county treasurer is required to collect arrears of taxes of a township or village, the treasurer of the township or village, as the case may be, shall within thirty days after the time appointed for the return and final settlement of the collector's roll in every year furnish the county treasurer with a statement of all unpaid taxes and school rates directed in the collector's roll or by school trustees to be collected. R.S.O. 1960, c. 23, s. 134 (1).

Contents of  
statement

(2) Such statement shall contain a description of the lots or parcels of land, a statement of unpaid arrears of taxes, if any, and of arrears of taxes paid, and the county treasurer is not bound to receive any such statement after the 7th day of April in each year. R.S.O. 1960, c. 23, s. 134 (2); 1961-62, c. 6, s. 12.

Other  
information

(3) The treasurer in such statement and both he and all other officers of the municipality shall from time to time furnish to the county treasurer such other information as the county treasurer may require and demand in order to enable him to ascertain the just tax chargeable upon any land in the municipality for that year. R.S.O. 1960, c. 23, s. 134 (3).

Municipalities  
united and  
afterwards  
disunited,  
etc.

560. If two or more municipalities, having been united for municipal purposes, are afterwards disunited, or if a municipality or part of a municipality is afterwards added to or detached from any county, or to or from any other municipality, the county or other treasurer shall make corresponding alterations in his books, so that arrears due on account of any parcel or lot of land, at the date of the alteration, shall be placed to the credit of the municipality within which the land after such alteration is situate. R.S.O. 1960, c. 23, s. 135.



561. The county or other treasurer shall not be required to keep a separate account of the several distinct rates that may be charged on lands, but all arrears, from whatever rates arising, shall be taken together and form one charge on the land. R.S.O. 1960, c. 23, s. 136.

All arrears to form one charge upon lands

562.—(1) After the collector's roll has been returned to the treasurer of a township or village, and before such treasurer has furnished to the county treasurer the statement mentioned in section 559, arrears of taxes may be paid to such local treasurer; but, after such statement has been returned to the county treasurer, no more money on account of the arrears then due shall be received by any officer of the municipality to which the roll relates.

After return of roll, who to receive taxes

(2) The collection of arrears thenceforth belong to the treasurer of the county alone, and he shall receive payment of such arrears, and he shall give a receipt therefor, specifying the amount paid, for what period, the description of the lot or parcel of land, and the date of payment, in accordance with the provisions of section 571. R.S.O. 1960, c. 23, s. 137.

Collection of arrears to belong to county treasurer only

563. The county treasurer and the treasurer of any municipality whose officers have power to sell lands for arrears of taxes may from time to time receive part payment of taxes returned to him as in arrears upon any land for any year and shall credit such payment first on account of the interest and percentage charges, if any, added to such taxes; but no such payment shall be received after a warrant has issued for the sale of the land for taxes. R.S.O. 1960, c. 23, s. 138.

Receiving payments on account of arrears

564.—(1) The treasurer of every county shall furnish to the clerk of each municipality in the county except those whose officers have power to sell lands for arrears of taxes, and the treasurer of every such last-mentioned municipality shall furnish to the clerk of the municipality a list of all the lands in the municipality in respect of which any taxes have been in arrears for the three years next preceding the 1st day of January in any year, and such list shall be so furnished on or before the 1st day of February in every year and shall be headed in the words following: "*List of lands liable to be sold for arrears of taxes in the year 19...*"; and, for the purpose of the computation of such three years, the taxes for each year shall be deemed to have been in arrears on and from the 1st day of January in such year.

Lists of lands three years in arrears for taxes to be furnished to clerks

(2) Where in any year the list referred to in subsection 1 has been furnished to the clerk of a municipality, the treasurer who furnished the list shall not later than the 15th day of September in that year, or such earlier date as the clerk may request in writing, furnish a supplemental list to the clerk

Treasurer to furnish supplemental list of lands no longer liable to be sold

showing thereon the lands, if any, included in the earlier list that at the date of the supplemental list are no longer liable to be sold for arrears of taxes. R.S.O. 1960, c. 23, s. 139, *amended*.

Clerks to keep the lists in their offices open to inspection, give copy to Assessment Commissioner

565.—(1) The clerk of the municipality shall keep the list so furnished by the treasurer on file in his office, subject to the inspection of any person requiring to see it, and he shall also deliver a copy of such list in each year to the Assessment Commissioner, and it is the duty of the Assessment Commissioner to ascertain if any of the lots or parcels of land contained in such lists are incorrectly described and to notify the occupants and owners thereof, if known, whether resident within the municipality or not, upon their respective assessment notices, or otherwise, that the land is liable to be sold for arrears of taxes, and to enter in a column to be reserved for the purpose the words "*Parties notified*" or "*Incorrectly described*", as the case may be, and all such lists shall be signed by the Assessment Commissioner, verified as provided in subsection 3, and returned to the clerk with the assessment roll, together with a memorandum of any error discovered therein, and the clerk shall compare the entries in the Assessment Commissioner's return with the assessment roll and report any differences to the Assessment Commissioner for verification, and the clerk shall transmit such lists and any such memorandum forthwith to the treasurer of the municipality if the municipality is one whose officers have power to sell lands for arrears of taxes, or in other cases to the county treasurer, and the treasurer in either case shall attach the seal of the corporation to such lists and file them in his office for public use, and every such list or copy thereof shall be received in any court as evidence, in any case arising concerning the assessment of such lands.

Assessment Commissioner to be furnished with copy of supplemental list of lands no longer liable to be sold

(2) Where in any year the clerk of a municipality is furnished with the supplemental list mentioned in subsection 2 of section 564, he shall forthwith deliver a copy thereof to the Assessment Commissioner and after its delivery subsections 1 and 3 cease to apply in respect of the lands shown on the supplemental list.

Assessment Commissioner's certificate

(3) The Assessment Commissioner shall attach to each such list a certificate signed by him, and verified by oath or affirmation, in the form following:

*I do certify that I have examined or caused to be examined all the lots in this list named; and that I have entered or caused to be entered the names of all occupants thereon, as well as the names of the owners thereof, when known; and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief.*

R.S.O. 1960, c. 23, s. 140, *amended*.

566. If, on an examination of the return required under section 565 of lands liable to be sold for taxes, or otherwise, it appears to the treasurer that any land liable to assessment has not been assessed for the current year, he shall report the same to the clerk of the municipality; thereupon, or if the same comes to the knowledge of the clerk in any other manner, the clerk shall proceed as provided in section 42 of *The Assessment Act, 1968-69*. R.S.O. 1960, c. 23, s. 141, *amended*.

Proceedings where any land is found not to have been assessed

1968-69, c. . . .

567. Every clerk of a municipality who neglects to preserve the list of lands in arrears for taxes, furnished to him by the treasurer in pursuance of section 564, or to furnish copies of such lists, as required, to the Assessment Commissioner, and every Assessment Commissioner who neglects to examine or cause to be examined the lands entered on his list, and to make or cause to be made returns in the manner hereinbefore directed, is guilty of an offence and on summary conviction is liable to a fine of not more than \$200. R.S.O. 1960, c. 23, s. 142, *amended*.

Offence for neglect to preserve list of lands in arrears for taxes

568.—(1) When it is shown to the Assessment Review Court or to the council of a municipality that taxes or rates are or have become due upon land assessed in one block, the Assessment Review Court or council, upon the application by the treasurer of the municipality or by or on behalf of any person claiming to be the owner of one or more parcels of the land, may, after notice of the application to all owners, direct the apportionment of the taxes or rates upon such parcels in proportion to their relative value at the time of the assessment, regard being had to all special circumstances, and the council may direct how any part payment made under section 563 is to be applied, and, upon payment of the apportionment assigned to any parcel, the payment shall be a satisfaction of the taxes or rates thereon, or the Assessment Review Court or the council, as the case may be, may make such other direction as the case may require, and the provision herein contained is retroactive in its operation, but does not apply to any lands that have been advertised for sale for taxes or rates.

Apportionment of taxes where land assessed in block

(2) Forthwith after an apportionment has been made, the clerk shall transmit a copy of the minute or resolution to the treasurer, who, upon receipt thereof, shall enter it in his books, and thereafter each lot or other subdivision of the land affected is liable only for the amount of taxes or rates apportioned thereto, and is only liable for sale for non-payment of the tax or rate so apportioned or charged against it. R.S.O. 1960, c. 23, s. 143, *amended*.

Minute of apportionment for treasurer

569. An appeal may be had to the Municipal Board by any owner or owners from any decision or apportionment made

Appeal



under section 568 and a like appeal may be had by the municipality from a decision or apportionment made by the Assessment Review Court under section 568. R.S.O. 1960, c. 23, s. 145, *amended*.

Written  
statement  
of arrears

570.—(1) The treasurer shall, on demand, give a written certified statement of the arrears due on any land, and he may charge \$1 for the search and certified statement on each separate parcel, but he shall not make any charge to any person who forthwith pays the taxes.

Form

(2) Such certified statement may be according to Form 30. R.S.O. 1960, c. 23, s. 146.

County  
treasurers,  
etc., to keep  
triplicate  
blank re-  
ceipt books

571.—(1) The treasurer of every county shall keep a triplicate blank receipt book and, on receipt of any sum of money for taxes on land, shall deliver to the person making payment one of such receipts, and shall deliver to the treasurer of the local municipality in which the land is situate the second of the set, with the corresponding number, retaining the third of the set in the book, the delivery of such receipts to be made to the treasurer of the local municipality at least every three months.

Filing of  
receipts

(2) The county treasurer shall file such receipts, and, in a book to be kept for that purpose, shall enter the name of the person making payment, the lot on which payment is made, the amount paid, the date of payment and the number of the receipt, and the auditors shall examine and audit such books and accounts at least once in every twelve months.

Treasurer  
to keep  
duplicate  
receipt book

(3) In cities, towns and other municipalities having power to sell lands for non-payment of taxes, the treasurer thereof shall keep a duplicate blank receipt book, and on receipt of any sum of money for taxes on land shall deliver to the person making the payment one of such receipts, retaining the second of the set in the book, and the auditors shall examine and audit such books and accounts at least once in every year. R.S.O. 1960, c. 23, s. 147.

As to  
pretended  
receipt, etc.

572. If any person produces to the treasurer, as evidence of payment of any tax, any paper purporting to be a receipt of a collector, school trustee or other municipal officer, the treasurer is not bound to accept it until he has received a report from the clerk of the municipality interested, certifying the correctness thereof, or until he is otherwise satisfied that such tax has been paid. R.S.O. 1960, c. 23, s. 148.

Lands on  
which taxes  
unpaid to be  
entered in  
certain  
books by  
treasurer

573. The treasurer of every county shall keep a separate book for each township and village, in which he shall enter all the lands in the municipality on which it appears, from the



returns made to him by the clerk and from the collector's roll returned to him, that there are any taxes unpaid, and the amounts so due, and he shall, on the 15th day of January in every year, complete and balance his books by entering against every parcel of land the arrears, if any, due at the last settlement, and the taxes of the preceding year that remain unpaid, and he shall ascertain and enter therein the total amount of arrears, if any, chargeable upon the land at that date. R.S.O. 1960, c. 23, s. 149.

574.—(1) Notwithstanding any special Act, the treasurer, collector or county treasurer, as the case may be, shall add to the amount of all taxes due and unpaid interest at the rate of one-half of 1 per cent per month for each month or fraction thereof from the 31st day of December in the year in which the taxes were levied until the taxes are paid, provided that the council by by-law may increase such rate to a rate not exceeding 1 per cent per month. 1961-62, c. 6, s. 13, *amended*.

Interest  
on tax  
arrears

(2) No interest or percentage added to taxes shall be compounded.

Interest,  
etc., not to  
be com-  
pounded

(3) Interest and percentages added to taxes form part of such taxes and shall be collected as taxes. R.S.O. 1960, c. 23, s. 150 (2, 3).

Interest,  
etc., to form  
part of  
taxes

(NOTE.—*For procedure in lieu of tax sales in certain municipalities, see The Department of Municipal Affairs Act, R.S.O. 1960, c. 98.*)

575. The treasurer shall not sell any lands for taxes that have not been included in the list furnished by him pursuant to section 564 to the clerks of the municipalities in the month of January preceding the sale. R.S.O. 1960, c. 23, s. 151.

Sale of  
lands for  
taxes,  
what lands  
only to  
be sold

576.—(1) Where a part of the tax on any land is in arrear for three years as provided by section 564 and subject to section 575, the treasurer shall, unless otherwise directed by by-law of the council, submit to the warden of the county a list in duplicate of all the lands liable under this Act to be sold for taxes, with the amount of arrears against each lot set opposite to the same, and the name and address of the owner, if known, and the warden shall authenticate each of such lists by affixing thereto the seal of the corporation and his signature, and one of such lists shall be deposited with the clerk of the county and the other shall be returned to the treasurer with a warrant thereto annexed, under the hand of the warden and the seal of the county, commanding the treasurer to levy upon the land for the arrears due thereon, with his costs.

When lands  
to be sold  
for taxes

Treasurer  
to have  
power to  
add arrears  
accruing  
after return

(2) In municipalities whose officers have power to sell lands for arrears of taxes, the treasurer may add to the taxes shown in the list of lands liable to be sold for taxes any taxes that have fallen due since those shown in the lists furnished by the treasurer to the clerk under section 564, and have been returned by the collector to him as provided in section 558, and such lands may be sold as if such last-mentioned taxes had been included in the statement furnished to him by the clerk under section 564. R.S.O. 1960, c. 23, s. 152.

Expenses  
added to  
arrears

577. The treasurer shall, in each case, add to the arrears his commission or other lawful charges, and the costs of publication. R.S.O. 1960, c. 23, s. 153.

By-law  
extending  
period of  
three years,  
etc.

578. The council of a county or municipality whose officers have power to sell lands for arrears of taxes may by by-law passed for that purpose, from time to time, direct that no warrant shall issue for the sale of lands for taxes until after the expiration of a longer period than that provided by section 576, and may also direct that such lands only be included in the warrant as are chargeable with arrears exceeding a certain sum to be named in the by-law, and may also direct that only such lands be included in the warrant as belong to any classification mentioned in the by-law or are of the character mentioned therein. R.S.O. 1960, c. 23, s. 154.

Distinguish-  
ing lands in  
list annexed  
to warrant

579. In the list annexed to every warrant, the lands mentioned therein shall be distinguished as patented, unpatented, or under lease or licence of occupation from the Crown or municipality, and the interest therein, if any, of the Crown or of the municipality shall be specially mentioned. R.S.O. 1960, c. 23, s. 155.

Correction  
of errors by  
treasurer

580. The county treasurer may, from time to time, correct any clerical error that he discovers or that may be certified to him by the clerk of any municipality. R.S.O. 1960, c. 23, s. 156.

Where  
distress on  
premises,  
treasurer  
may  
distrain

581. If there are to the knowledge of the treasurer goods and chattels liable to distress upon any land in arrear for taxes, he shall levy the arrears of taxes and the costs by distress, and has the same authority to collect by distress as a collector has under this Act, and section 549 applies thereto; but no sale of the land is invalid by reason of the treasurer not having distrained, though there were on the land goods and chattels liable to distress before or at the time of sale. R.S.O. 1960, c. 23, s. 157.

Treasurer's  
duty on  
receiving  
warrant to  
sell

582. A treasurer is not bound to make inquiry, before effecting a sale of land for taxes, to ascertain whether or not there is any distress upon the land, or to inquire into or form any opinion of the value of the land. R.S.O. 1960, c. 23, s. 158.

583.—(1) The treasurer shall prepare a copy of the list of lands annexed to the warrant and shall add thereto in a separate column a statement of the proportion of costs chargeable on each lot for advertising and for his commission or other lawful charges, distinguishing therein any of such lands that are unpatented or under lease or licence of occupation from the Crown as “unpatented” or “under Crown lease” or “under Crown licence”, as the case may be, and such list shall contain a notice that, unless the arrears of taxes and costs are sooner paid, the treasurer will proceed to sell the lands on the day and at the place specified therein.

Treasurer  
to prepare  
list of lands  
to be sold

(2) Such list shall be published in *The Ontario Gazette* once during the month immediately preceding the period of time mentioned in section 584.

Publication

(3) A notice, stating that copies of the list of lands for sale for arrears of taxes may be had in the office of the treasurer and that such list has been published in *The Ontario Gazette* on the day specified in such notice and that, unless the arrears of taxes and costs are sooner paid, the treasurer will proceed to sell the lands on the day and at the place named therein, shall be published once a week for the thirteen weeks immediately preceding the day of sale in at least one newspaper published in the county or in the case of a union of counties in at least one newspaper published in each county of the union, or where the sale is to be held by the treasurer of a municipality in at least one newspaper published in the municipality and if no newspaper is published in the county or municipality then in at least one newspaper published in an adjacent county or municipality. R.S.O. 1960, c. 23, s. 159.

Publication  
of list and  
notice of  
sale

584. The day of the sale shall be more than ninety-one days after the first publication of the list in *The Ontario Gazette*. R.S.O. 1960, c. 23, s. 160.

Time of  
sale

585. The treasurer of a county shall also post a printed copy of the list published in the newspaper in some convenient and public place at the court house of the county or district at least three weeks before the time of sale and the treasurer of a municipality other than a county shall also post a printed copy of such list in some convenient and public place at the place where the council of the municipality usually meets at least three weeks before the time of sale. R.S.O. 1960, c. 23, s. 161.

Notice to be  
posted up

586.—(1) For the purpose of tax sales, the Lieutenant Governor in Council may by order in council divide a provisional judicial district, and the council of any county may by by-law divide the county, into tax sale districts, each of which may contain one or more municipalities.

Tax sale  
districts



Place of  
sales  
therein

(2) The order in council or by-law may provide that there-after the sales of land situate therein for arrears of taxes shall be held by the treasurer at such place in the tax sale district as may be named in the order in council or by-law.

Payment of  
expenses

(3) Where any such order in council or by-law is passed, provision shall be made therein, or by further order in council or by-law, respecting the payment to the treasurer of his travelling and other expenses connected with his attending tax sales.

Advertise-  
ment, what  
to contain

(4) Every advertisement or notice of a tax sale shall state the name or number of the tax sale district and the place therein at which the sale will be held. R.S.O. 1960, c. 23, s. 162.

Adjourning  
sale, if no  
bidders

587. If at any time appointed for the sale of the lands no bidders appear, the treasurer may adjourn the sale from time to time. R.S.O. 1960, c. 23, s. 163.

Mode in  
which the  
lands shall  
be sold  
by the  
treasurer

588.—(1) If the full amount of the taxes for which the land was offered for sale has not been collected, or if no person appears to pay the same at the time and place appointed for the sale, the treasurer shall sell by public auction so much of the land as is sufficient to discharge the taxes, and all lawful charges incurred in and about the sale and the collection of the taxes, selling in preference such part as he may consider best for the owner to sell first, and, in offering or selling such lands, it is not necessary to describe particularly the portion of the lot that is to be sold, but it is sufficient to say that he will sell so much of the lot as may be necessary to secure the payment of the taxes, and the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the taxes for which the land was offered for sale, together with expenses of sale, and together with 10 per cent added thereto, and together with the amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and together with the taxes including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 3.

When land  
does not  
sell for full  
amount of  
taxes

(2) If the treasurer fails at such sale to sell any land for the full amount of taxes, including the full amount of commission and other lawful charges and costs added under



section 577, he shall at such sale adjourn it until a day then to be publicly named by him, not earlier than a week nor later than three months thereafter, of which adjourned sale he shall give notice by public advertisement in the local newspaper, or in one of the local papers in which the original sale was advertised, and on such day he shall sell such lands unless otherwise directed by the council of the municipality in which they are situate, for any sum he can realize, and shall accept such sum as full payment of such taxes; and the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the taxes for which the land was offered for sale, together with expenses of sale, and together with 10 per cent added thereto, and together with the amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and together with the taxes including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 3.

(3) If the price offered for any land at the adjourned sale is less than the full amount of the taxes for which the land was offered for sale and the charges and costs, or if no price is offered, it is lawful for the municipality to purchase the land for the amount due, provided that an appropriation has been made for the purpose and that previous notice by public advertisement in the local newspaper or in one of the local newspapers in which the original sale was advertised of intention so to do has been given by the treasurer; and the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the taxes for which the land was offered for sale, together with the expenses of the sale, and together with 10 per cent added thereto, and together with the amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and together with the taxes including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, and such taxes shall be computed at the rate fixed by by-law for each year in which such taxes are payable upon the value placed thereon upon the assessment roll for the last preceding year in which it was assessed and the local improvement rates shall be computed at the rate fixed in the by-law by which the same were rated or imposed and upon the frontages

Purchase by  
municipality

shown upon the list of properties and the frontages thereof as settled by the Assessment Review Court for such local improvement. R.S.O. 1960, c. 23, s. 164, *amended*.

Mode of  
selling land  
for taxes

589.—(1) Notwithstanding section 588, the treasurer is not obliged to sell for taxes only a portion of land separately assessed but may sell the whole of such land for the best price offered at the sale, and any money obtained by the treasurer as the price of such land shall be applied, firstly, in paying the full amount of the taxes for which the land was offered for sale, together with the expenses of sale, and, secondly, in payment of the taxes, including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land, and the balance, if any, shall be paid by the treasurer to the owner of the land or to such other person as may be authorized by law to receive the balance less such charge and expenses as the treasurer may pay or incur in satisfying himself of the right of such owner or other person to receive the balance, and it is the duty of the person claiming the balance to produce to the treasurer proof of his right to receive the balance; provided that the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the purchase price, together with 10 per cent of the full amount of the taxes for which the land was offered for sale and of the expenses of sale added thereto, and together with the full amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and the balance, if any, outstanding of the taxes including local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 2 of section 588, but if the purchaser is the municipality redemption as aforesaid may be made upon payment of the full amount of the taxes for which the land was offered for sale, together with the expenses of sale, and together with 10 per cent added thereto, and together with the full amount of the charges for searches, postage and notice provided for in subsection 2 of section 606, and together with the taxes including local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 3 of section 588.

Unclaimed  
balances

(2) Any balance payable to the owner of the land sold or to any other person entitled thereto shall, if not claimed

within six years after the sale, belong to the municipality absolutely.

(3) Where an appropriation has been made for the purpose, the municipality may purchase lands under this section. Purchase by municipality  
R.S.O. 1960, c. 23, s. 165.

590. If a purchaser fails to pay his purchase money immediately, the treasurer shall forthwith again put up the property for sale. When purchaser fails to pay purchase money  
R.S.O. 1960, c. 23, s. 166.

591.—(1) Where the Crown whether as represented by the Government of Canada or the Government of the Province of Ontario, or any tribe or body of Indians or any member thereof, has an interest in any land in respect of which taxes are in arrear, the interest only of persons other than the Crown, tribe or body of Indians or any member thereof, therein is liable to be sold for arrears of taxes. Land in which the Crown has an interest

(2) Where the treasurer so sells the interest of any person, it shall be distinctly expressed, in the tax deed to be made under this Act to the purchaser, that the sale is only of the interest of such person in the land, and, whether so expressed or not, the tax deed in no wise affects the interest or rights of the Crown or tribe or body of Indians or any member thereof in the land sold, and gives the purchaser the same interest and rights only in respect of the land as the person had whose interest is being sold. Tax deed not to affect interest of Crown

(3) Where the interest so sold of any person is that of a lessee, licensee or locatee, the tax deed is valid without requiring the consent of the Minister of Lands and Forests. Validity of tax deed  
R.S.O. 1960, c. 23, s. 167.

592. No person is entitled to purchase at a sale for taxes, under section 588 or from a municipality that has purchased land thereunder, more unpatented land in the free grant districts than a locatee is entitled to obtain or hold under Part II of *The Public Lands Act*. Land purchased at tax sales not to exceed limit fixed by R.S.O. 1960, c. 324  
R.S.O. 1960, c. 23, s. 168.

593. No sale for taxes shall be made of unpatented land in the free grant districts where the taxes due thereon are less than \$10, if the lands have not been before the 27th day of May, 1893, advertised for sale, nor where no *bona fide* improvements have been made by or on behalf of the locatee. Sales not to be made where taxes less than \$10, or no improvements made  
R.S.O. 1960, c. 23, s. 169.

594. All lands in the free grant districts purchased under sale for taxes are subject to all the terms and conditions as to settlement or otherwise required by Part II of *The Public* Lands purchased to be subject to conditions of R.S.O. 1960 c. 324



*Lands Act*, unless under special circumstances the Minister of Lands and Forests sees fit to dispense therewith in whole or in part. R.S.O. 1960, c. 23, s. 170.

Sale of  
interest of  
lessee or  
tenant of  
municipal  
property

595. If the treasurer sells any interest in land of which the fee is in the municipality in respect of which the taxes accrue, he shall only sell the interest therein of the lessee or tenant, and it shall be so distinctly expressed in the tax deed. R.S.O. 1960, c. 23, s. 171.

Sale of  
lands for  
taxes not to  
affect col-  
lection of  
other rates

596. No sale of lands for taxes or for rates under a drainage or local improvement by-law invalidates or in any way affects the collection of a rate that has been assessed against or imposed or charged upon such lands prior to the date of the sale, but that accrues or becomes due and payable after the rates or taxes in respect of which the sale is had became due and payable or after the sale. R.S.O. 1960, c. 23, s. 172.

Treasurer  
selling to  
give pur-  
chaser a  
certificate of  
land sold

597. The treasurer, after selling any land for taxes, shall give a certificate under his hand to the purchaser, stating distinctly what part of the land, and what interest therein, have been sold, or stating that the whole lot or estate has been so sold, and describing the same, and also stating the quantity of land, the sum for which it has been sold, and the expenses of sale, and further stating that a deed conveying the land to the purchaser or his assigns, according to the nature of the estate or interest sold, with reference to sections 588 and 591, will be executed by the treasurer and warden on demand, at any time after the expiration of the period hereinafter provided for redemption. R.S.O. 1960, c. 23, s. 173.

Purchaser  
of lands  
deemed  
owner for  
certain  
purposes

598.—(1) The purchaser shall, on the receipt of the treasurer's certificate of sale, become the owner of the land, so far as to have all necessary rights of action and powers for protecting the land from spoliation or waste, until the expiration of the term during which the land may be redeemed; but he shall not knowingly permit any person to cut timber growing upon the land, or otherwise injure the land, nor shall he do so himself, but he may use the land without deteriorating its value.

Limitation  
of liability

(2) The purchaser is not liable for damage done to the property without his knowledge during the time the certificate is in force.

Repairs

(3) Where the purchaser is a municipality, it may make any expenditure necessary in order to keep the land in a proper state of repair or to insure the land, and the amount thereof with interest as provided in section 574 may be added



to the amount required to redeem the land, provided that the treasurer has sent at least one month before making such expenditure a notice containing the particulars of the proposed expenditure and an estimate of the cost thereof to each encumbrancer, if any, and to the registered owner by registered mail to the address of such encumbrancer or owner if known to the treasurer and, if such address is not known to the treasurer, then to any address of such encumbrancer or owner appearing in the records of the registry office or sheriff's office. R.S.O. 1960, c. 23, s. 174.

599. From the time of a tender to the treasurer of the full amount of redemption money required by this Act, the purchaser ceases to have any further right in or to the land in question. R.S.O. 1960, c. 23, s. 175.

Effect of  
tender of  
arrears, etc.

600. Every treasurer is entitled to  $2\frac{1}{2}$  per cent commission upon the sums collected by him, as aforesaid, except that, where the taxes against any parcel of land are less than \$10, the treasurer is entitled to charge, in lieu of his commission, 25 cents; but where the treasurer is paid a salary for his services such commission may, by arrangement with the council, be paid into the funds of the municipality like any other revenue of the municipality. R.S.O. 1960, c. 23, s. 176.

Treasurer's  
commission

601. Where land is sold by a treasurer according to section 583 and the following sections of this Act, he may add the commission and other charges that he is authorized by this Act to charge for the services above-mentioned to the amount of arrears on those lands in respect of which such services have been severally performed, and in every case he shall give a statement in detail with each certificate of sale of the arrears and costs incurred. R.S.O. 1960, c. 23, s. 177.

Fees, etc.,  
on sales  
of land

602. The treasurer shall, in all certificates and deeds given for lands sold at such sale, give a description of the part sold with a sufficient certainty, and, if less than a whole lot is sold, then he shall give such a general description as may enable a surveyor to lay off the piece sold on the ground, and he may make search, if necessary, in the registry office to ascertain the description and boundaries of the whole parcel, and he may also obtain a surveyor's description of such lots, to be taken from the registry office or the government maps, where a full description cannot otherwise be obtained, and the charges so incurred shall be included in the account and paid by the purchaser of the land sold or the person redeeming the land. R.S.O. 1960, c. 23, s. 178.

Expenses of  
search in  
registry  
office for  
description,  
etc.

Treasurer  
entitled to  
no other  
fees

603. Except as hereinbefore provided, the treasurer is not entitled to any other fees or emoluments for any services rendered by him relating to the collection of arrears of taxes on lands. R.S.O. 1960, c. 23, s. 179.

Evidence of  
redemption

604. The treasurer shall give to the person paying redemption money a receipt stating the sum paid and the object of payment, and such receipt is evidence of the redemption. R.S.O. 1960, c. 23, s. 180.

Conveyance  
to former  
owner

605.—(1) Notwithstanding the other provisions of this Act or any other Act, where land that has been sold for taxes has been purchased by the municipality and the period for redemption has expired and where such land has not been sold or conveyed and has not been declared by by-law to be required for the purposes of the municipality, any person to whom notice was sent under subsection 2 of section 606 is, at any time with the approval of the Department, entitled to a conveyance of such land upon payment of the full amount that would have been payable in respect of taxes, penalties and interest had the land not been sold for taxes, together with the amount with interest thereon of any expenditure incurred for repairs and insurance and together with the costs in connection with such sale and of such conveyance.

Further  
notice

(2) Notwithstanding subsection 1, the treasurer may, at any time after the expiration of ten years from the date of the sale, cause to be sent by registered mail, to each person to whom notice was sent under subsection 2 of section 606, a further notice that, if he does not apply for a conveyance of the land under subsection 1 and tender the payment required under subsection 1 within six months of the date the notice is sent, his right to do so will expire.

Cessation  
of rights  
under  
subs. 1

(3) If a person notified under subsection 2 does not apply for a conveyance and tender the payment required under subsection 1 within such six months, his right to do so ceases to exist. R.S.O. 1960, c. 23, s. 181.

Treasurer to  
search title

606.—(1) Within ninety days from the day of sale, the treasurer shall, if the land is not previously redeemed, make or cause to be made search in the registry office and in the sheriff's office to ascertain whether or not there are mortgages or other encumbrances affecting the land sold and who is the registered owner of the land. R.S.O. 1960, c. 23, s. 182 (1).

Notice to  
encum-  
brancer and  
owner

(2) The treasurer shall, within the said period of ninety days from the day of the sale, if the land is not previously redeemed, send by registered mail to each encumbrancer, if any, and to the registered owner, to the address of such

encumbrancer or owner as it appears at that time in the records of the municipality in which the land is situated or, if such address does not appear in any of the records of such municipality or is not known to the treasurer, to any address of such encumbrancer or owner appearing in the records of the registry office or sheriff's office, a notice stating that the land has been sold for taxes, the date of the sale, and that the encumbrancer or owner is at liberty within one year from the day of sale, exclusive of the day of sale, to redeem the estate sold by paying to the treasurer the amount required to redeem the estate and the amount of the charges for the searches aforesaid and for registration of the notice mentioned in subsection 3 and postage and 25 cents for the notice, the amount aforesaid to be specified in the notice.

(3) Before sending the notice mentioned in subsection 2, the treasurer shall ascertain from the treasurer of the municipality in which the land is situated the address of each owner and encumbrancer as it appears in the records of such municipality, and the treasurer of the local municipality shall supply such address or addresses to the county treasurer upon the request of the county treasurer. 1964, c. 4, s. 7 (1). County treasurer to ascertain address of owner, etc.

(4) Where a notice has been sent under subsection 2 to a corporation, the treasurer shall, within the time limit in subsection 2, send by registered mail to the Public Trustee a copy of the notice so sent. 1966, c. 10, s. 19. Copy of notice to Public Trustee

(5) The treasurer shall, within ninety days from the date of sale, register in the registry office a written notice signed by him stating that the land described therein has been sold for taxes, the date of the sale, the time within which the land may be redeemed and the amount required to redeem the land. 1964, c. 4, s. 7 (2). Registration of notice of sale

(6) The notice mentioned in subsection 5 shall have attached thereto or endorsed thereon a statutory declaration of the treasurer setting forth the names and addresses of all persons to whom he has sent the notice required by subsection 2 and the date of sending the notice to each such person. Registered notice to be verified by affidavit as to sending of notices

(7) If within the time aforesaid payment of the amount is made by any such encumbrancer or by the owner of the land, the treasurer shall give to the person making the payment a receipt stating the sum paid and the object of the payment, and it is evidence of the redemption, and any encumbrancer making the payment may add the amount to his debt. Receipts if arrears paid

(8) In case of payment by the owner, the receipt shall be given to him and, in case of payment by one or more encumbrancers and not by the owner, the receipt shall be given Who to be entitled to receipt



to that encumbrancer who is first in priority, and the amount paid by other persons shall be repaid to them. R.S.O. 1960, c. 23, s. 182 (4-6).

**Receipt of redemption**

(9) If under subsection 5 a notice of sale of land for taxes has been registered and the land is redeemed, the treasurer shall, upon payment of the redemption money, deliver to the person paying the money a receipt signed by himself stating therein a description of the land redeemed, the person who redeemed the land and the date and amount paid for redemption together with particulars of the registration of the notice, and a certified copy thereof shall be registered in the registry office by the treasurer. R.S.O. 1960, c. 23, s. 182 (7); 1964, c. 4, s. 7 (3).

**Execution and delivery of deed**

(10) If the redemption money is not paid within the time aforesaid, the treasurer upon payment of such charges for searches, postage and notice and \$1 for the deed shall with the warden execute and deliver to the purchaser or his assigns or other legal representatives a tax deed in duplicate of the land sold.

**Deed may include several lots**

(11) Such deed, if requested, may include any number of lots that are to be conveyed to the same person.

**Late searches and notices**

(12) In any case where the treasurer fails to comply with the provisions of subsection 1 or 2 as to the time from the day of sale within which a search in the registry office and sheriff's office is made or notices to any encumbrancer and to the registered owner are sent, he may subsequently make or cause to be made the said search and send the notice, provided that in such case the time for redemption shall be within nine months from the day upon which the notice is sent and the notice shall so state. R.S.O. 1960, c. 23, s. 182 (8-10).

**Interpretation**

607. The words "treasurer" and "warden" in section 606 mean the person who at the time of the execution of the deed mentioned in that section holds such office. R.S.O. 1960, c. 23, s. 183.

**Application of redemption money**

608.—(1) Out of the redemption money, the treasurer shall pay to the purchaser, not being the municipality, or his assigns or other legal representatives,

- (a) the sum paid by him together with 10 per cent of the full amount of the taxes for which the land was offered for sale; or
- (b) if the sum paid by the purchaser was less than the amount of taxes for which the land was offered for sale, the sum paid by him together with 10 per cent of such sum,



and the balance less the lawful costs, charges and expenses of the treasurer belongs to the municipality.

(2) Where the municipality is the purchaser, the whole of the redemption money belongs to it less the lawful costs, charges and expenses of the treasurer. R.S.O. 1960, c. 23, s. 184. Where municipality is purchaser

609.—(1) The tax deed shall be according to Form 31, or to the same effect, and shall state the date and cause of the sale, and the price, and shall describe the land according to section 602, and has the effect of vesting the land in the purchaser, his heirs, assigns or legal representatives, in fee simple or otherwise, according to the nature of the estate or interest sold, and no such deed is invalid for any error or miscalculation in the amount of taxes or interest thereon in arrear, or any error in describing the land as "patented" or "unpatented" or "held under a licence of occupation" or "held under lease" or otherwise. Contents of deed and effect thereof

(2) Notwithstanding subsection 1, a tax deed is not valid unless there is affixed thereto a statutory declaration of the treasurer that he has sent to the encumbrancers and registered owner the notice as provided in section 606, and such declaration shall form part thereof, and, where the tax deed has been registered, the treasurer shall deposit the declaration in the proper registry or land titles office where it shall be attached to the tax deed of the land in respect of which it was made. R.S.O. 1960, c. 23, s. 185. Declaration of treasurer

610. The treasurer shall enter in a book, which the county council or council of the city or town, as the case may be, shall furnish, a full description of every parcel of land conveyed by him to purchasers for arrears of taxes, with an index thereto, and such book, after such entries have been made therein, shall together with all documents relating to lands sold for taxes be kept by him among the records of his office. R.S.O. 1960, c. 23, s. 188. Treasurer to enter in a book descriptions of lands conveyed to purchasers

611. If any part of the taxes for which any land has been sold in pursuance of any Act heretofore in force in Ontario or of this Act had at the time of the sale been in arrear for three years as mentioned in section 564, and the land is not redeemed in one year after the sale, such sale, and the official deed to the purchaser (provided the sale was openly and fairly conducted) is, notwithstanding any neglect, omission or error of the municipality or of any agent or officer thereof in respect of imposing or levying such taxes or in any proceedings subsequent thereto, final and binding upon the former owner of the land and upon all persons claiming by, Deed to be binding if land not redeemed in one year

through or under him, it being intended by this Act that the owner of land shall be required to pay the taxes thereon within three years after the taxes are in arrear or redeem the land within one year after the sale thereof, and, in default of the taxes being paid or the land being redeemed as aforesaid, the right to bring an action to set aside the deed or to recover the land is barred. R.S.O. 1960, c. 23, s. 189.

Deed valid if not questioned within a certain time

612. Where land is sold for taxes and a tax deed thereof has been executed, the sale and the tax deeds are valid and binding, to all intents and purposes, except as against the Crown, unless questioned before some court of competent jurisdiction within two years from the time of sale. R.S.O. 1960, c. 23, s. 190.

Certain treasurer's deeds not to be invalid if the sale is valid

613. In all cases where land has been validly sold for taxes, the conveyance by the officer who made the sale, or by his successors in office, is not invalid by reason of the statute under the authority whereof the sale was made having been repealed at or before the time of such conveyance, or by reason of the officer who made the sale having gone out of office. R.S.O. 1960, c. 23, s. 191.

Rights of entry adverse to tax purchaser

R.S.O. 1960, c. 66

Common Law and 32 H. VIII, c. 9, ss. 2, 4 and 6, revived

614. In all cases where land is sold for arrears of taxes whether such sale is or is not valid, then so far as regards rights of entry adverse to a *bona fide* claim or right, whether valid or invalid, derived mediately or immediately under such sale, section 10 of *The Conveyancing and Law of Property Act* does not apply, to the end and intent that in such cases the right or title of a person claiming adversely to any such sale shall not be conveyed where any person is in occupation adversely to such right or title, and that in such cases the Common Law and sections 2, 4 and 6 of the statute passed in the 32nd year of the reign of King Henry VIII, and chaptered 9, be revived, and the same are and shall continue to be revived. R.S.O. 1960, c. 23, s. 192.

Adjustment of damages when sale held to be invalid

615.—(1) In all cases not being within any of the exceptions and provisions of subsection 3, where land having been legally liable to be assessed for taxes is sold for arrears of taxes, then, in case an action is brought for the recovery of the land and the sale is held to be invalid, damages shall be assessed for the defendant for the amount of the purchase money at the sale and interest thereon, and of all taxes paid by the defendant in respect of the lands since the sale and interest thereon, and of the value of any improvements made by the defendant before the commencement of the action, or by any person through or under whom he claims, less all just allowances for the timber sold off the lands, and all other just allowances to the plaintiff, and the value of the land to be

recovered shall also be assessed less the value of any such improvements.

(2) If a judgment is pronounced for the plaintiff, no writ of possession shall issue until the expiration of one month thereafter nor until the plaintiff has paid into court for the defendant the amount of such damages, or, if the defendant desires to retain the land, he may retain it, on paying into court within such period of one month, or on or before any subsequent day to be appointed by the court, the value of the land as assessed at the trial; after which payment no writ of possession shall issue, but the plaintiff, on filing in court for the defendant a sufficient release and conveyance to the defendant of his right and title to the land in question, is entitled to the money so paid in by the defendant.

Plaintiff to pay damages into court before writ of possession issues, or tax purchaser may elect to retain the land on paying its value

(3) This section does not apply,

When section not to apply:

- (a) if the taxes for non-payment whereof the land was sold have been fully paid before the sale;
- (b) if, within the period limited by law for redemption, the amount paid by the purchaser, with all interest payable thereon, has been paid or tendered to the person entitled to receive such payment, with a view to the redemption of the lands;
- (c) where, on the ground of fraud or evil practice by the purchaser at such sale, a court would grant equitable relief. R.S.O. 1960, c. 23, s. 193.

if taxes paid before sale

if land redeemed

in case of fraud

616.—(1) In any of the cases named in section 615, wherein the plaintiff is not tenant in fee simple, the payment into court to be made as aforesaid, of the value of the land, by the defendant desiring to retain the land, shall be into the Supreme Court, and the plaintiff and all parties entitled to and interested in the lands, as against the purchaser at such sale for taxes, on filing in the Supreme Court a sufficient release and conveyance to the defendant of their respective rights and interests in the land, are entitled to the money so paid in such proportions and shares as to the Supreme Court, having regard to the interests of the various parties, seems proper.

Where the plaintiff is not tenant in fee, the value of the land to be paid into Supreme Court

(2) In any of such cases wherein the defendant is not tenant in fee simple, the payment of damages into court to be made as aforesaid by the plaintiff shall be into the Supreme Court. R.S.O. 1960, c. 23, s. 194.

Payment into court where the defendant is not tenant in fee



Any other person interested may pay in value assessed if defendant does not

617.—(1) If the defendant does not pay into court the value of the land assessed as aforesaid, within the period of one month, or on or before any subsequent day appointed by the court, as mentioned in subsection 2 of section 615, any other person interested in the land under the sale or conveyance for taxes may, within ninety days after the date of the pronouncing of the judgment mentioned in subsection 2 of section 615, or before any subsequent day appointed by the court as mentioned in that subsection for payment by the defendant, pay into the court the said value of the land, and until the expiration of the time within which such payment may be made, and after such payment, no writ of possession shall issue.

Payer to have lien for such proportion as exceeds his interest

(2) The defendant or other person so paying in is entitled, as against all others interested in the land under the sale or conveyance for taxes, to a lien on the land for such amount as exceeds the proportionate value of his interest enforceable in such manner and in such shares and proportions as to the Supreme Court, having regard to the interests of the various parties, and on hearing the parties, seems fit. R.S.O. 1960, c. 23, s. 195.

How owner can obtain value of the land paid in

618. If the defendant or any other person interested pays into court in manner aforesaid, the plaintiff is entitled to the amount so paid in on filing in court a sufficient release and conveyance to the person so paying in, of all his right and title to the lands, in which release and conveyance it shall be expressed that the same is in trust for such person to secure his lien as aforesaid. R.S.O. 1960, c. 23, s. 196.

How the value of improvements, etc., paid in can be obtained

619. If the value of the land is not paid into court as above provided, the damages paid into the Supreme Court shall be paid out to the various persons who, if the sale for taxes were valid, would be entitled to the land, in such shares and proportions as to the Supreme Court, having regard to the interests of the various parties, seems fit. R.S.O. 1960, c. 23, s. 197.

Provisions as to costs where value of the land and improvements, etc., only in question

620.—(1) In all actions for the recovery of land in which both the plaintiff (if his title were good) would be entitled in fee simple, and the defendant (if his title were good) would be also so entitled, if the defendant at the time of appearing gave notice in writing to the plaintiff in such action or to his solicitor named in the writ of the amount claimed, and that on payment of such amount the defendant or person in possession will surrender the possession to the plaintiff; or that he desired to retain the land, and was ready and willing to pay the court a sum mentioned in such notice as the value of the land, and that the defendant did not intend at the trial



to contest the title of the plaintiff, and if the jury, or the judge, if there be no jury, before whom the action is tried, assesses damages for the defendant as provided in sections 615 to 619 and it satisfactorily appears that the defendant does not contest the action for any other purpose than to retain the land on paying the value thereof, or to obtain damages, the judge before whom the action is tried shall certify such fact upon the record, and thereupon the defendant is entitled to the costs of the defence in the same manner as if the plaintiff had been nonsuited on the trial, or a verdict had been rendered for the defendant.

(2) If on the trial it is found that such notice was not given as aforesaid, or if the judge or jury assesses for the defendant a less amount than that claimed in the notice, or finds that the defendant had refused to surrender possession of the land after tender made of the amount claimed, or (where the defendant has given notice of his intention to retain the land) that the value of the land is greater than the amount mentioned in the notice, or that he has omitted to pay into court the amount mentioned in the notice for thirty days after the plaintiff had given to the defendant a written notice that he did not intend to contest the value of the land, the judge shall not certify, and the defendant is not entitled to the costs of the defence, but shall pay costs to the plaintiff and, upon the trial of any action after such notice, no evidence shall be required in proof of the title of the plaintiff. R.S.O. 1960, c. 23, s. 198.

Provisions as to costs in certain cases

621. In any case in which the title of the tax purchaser is not valid, or in which no remedy is otherwise provided by this Act, the tax purchaser has a lien on the lands for the purchase money paid at the sale, and interest thereon at the rate of 10 per cent per annum, and for the taxes paid by him since the sale and interest thereon at the rate aforesaid, to be enforced against the land in such proportions as regards the various owners and in such manner as the Supreme Court thinks proper. R.S.O. 1960, c. 23, s. 199.

Tax purchaser without other remedy whose title is invalid to have a lien for purchase money, etc.

622. No valid contract entered into between any tax purchaser and original owner, in regard to any land sold or assumed to have been sold for taxes as to purchase, lease or otherwise, is annulled or interfered with by this Act, but such contract and all consequences thereof, as to admission of title or otherwise, remain in force as if this Act had not been passed. R.S.O. 1960, c. 23, s. 200.

Contracts between tax purchaser and original owner continued

623. Nothing in sections 614 to 622 affects the right or title of the owner of any land sold for taxes, or of any person claiming through or under him, where such owner at the time

Sections 614 to 622 not to apply where the owner has occupied since sale

of the sale was in occupation of the land, and the land has since the sale been in the occupation of such owner or of those claiming through or under him. R.S.O. 1960, c. 23, s. 201.

Construction  
of "tax  
purchaser",  
"original  
owner"

624. In the construction of sections 613 to 623, occupation by a tenant shall be deemed the occupation of the reversioner, and the words "tax purchaser" apply to any person who purchases at any sale under colour of any statute authorizing sale of land for taxes and includes and extends to all persons claiming through or under him, and the words "original owner" include and extend to any person who, at the time of such sale, was interested in or entitled to the land sold, or assumed to be sold, and to all persons claiming through or under him. R.S.O. 1960, c. 23, s. 202.

Where tax  
arrears  
procedures  
of R.S.O.  
1960, c. 98,  
in effect

625. Where the tax arrears procedures under *The Department of Municipal Affairs Act* are in effect in a municipality as defined in that Act, it is not necessary for the treasurer or other officer of the municipality to furnish to the county treasurer or sheriff any of the information or statements required under this Act in respect of tax arrears, and the powers and duties of the warden or treasurer of a county or sheriff under this Act in respect of tax arrears and tax sales do not apply in respect of the municipality, and all the powers and duties of the county treasurer or sheriff in respect of arrears of taxes are vested in the treasurer of the municipality. R.S.O. 1960, c. 23, s. 203.

Collection  
of arrears  
of taxes  
in cities  
and towns

626. In cities and towns, arrears of taxes shall be collected and managed in the same way as is hereinbefore provided in the case of other municipalities, and for such purposes the municipal officers of cities and towns shall perform the same duties and have the same powers as the like officers in other municipalities under sections 559 to 624, and the treasurer and mayor of every city or town shall, for such purposes, also perform the like duties as are hereinbefore, in the case of other municipalities, imposed on the county treasurer and warden respectively and have the like powers, and words referring to the county treasurer or warden shall as to a city or town be taken and deemed to refer to the mayor and treasurer of such city or town, provided that in cities and towns the performance of any such duty after the date or within a longer time than hereinbefore set out does not render any proceedings under this Act invalid or illegal so long as the provisions of this Act are in other respects duly complied with. R.S.O. 1960, c. 23, s. 204.

County  
by-law  
extending  
application  
of s. 626

627. The council of a county may by by-law declare that all the powers conferred upon cities and towns by section 626,

or any of the sections referred to in that section, and all duties imposed by such sections upon the officers of such cities and towns and the mayors thereof, shall thereafter apply to any township or village named in the by-law, and thereupon such powers conferred and such duties imposed by such sections are vested in and apply respectively to the corporation of such township or village and to the officers and reeve or other head thereof in the same manner and to the same extent as in the case of cities and towns and the officers and mayors thereof. R.S.O. 1960, c. 23, s. 205, *amended*.

628. Arrears of taxes due to the corporation of any municipality in a provisional judicial district shall be collected and managed in the same way as like arrears due to municipalities in counties, and the treasurer and head of such municipality shall perform the like duties in the collection and management of arrears of taxes as are performed in a county by the treasurer and warden. R.S.O. 1960, c. 23, s. 206.

Collection of taxes and sales of land for taxes in districts

629. Every municipal council in paying over any rate to a body for which it is required by law to levy rates or raise money shall, except where otherwise provided, supply out of the funds of the corporation any deficiency caused by the non-payment of taxes, and, where any deficiency is caused by the abatement or refund of or inability to collect taxes or by the limitation of taxation of a telephone company under section 11 of *The Assessment Act, 1968-69*, the council shall charge back a proportionate share thereof to every such body. R.S.O. 1960, c. 23, s. 207; 1962-63, c. 7, s. 12.

Where deficiency occurs

1968-69, c. . . .

630. Upon the incorporation of any new town, in any county, the county treasurer shall make out a list of all arrears of taxes then due and unpaid in his books upon lands situated in the newly incorporated town, and shall transmit the list to the treasurer of the town, who after receipt thereof has, with the mayor, all the powers possessed by the county treasurer and warden for the collection of such taxes and for enforcement of the same by sale; but in the list the county treasurer shall not include any lot then advertised for sale for taxes. R.S.O. 1960, c. 23, s. 208.

On incorporation of a town, county treasurer to transmit list of arrears to town treasurer

631. In cases where a new local municipality is formed from two or more municipalities or portions of two or more municipalities situated in different counties, the collection of arrears of taxes due at the time of formation shall be made by the treasurer of the county in which the new municipality is situate, if the new municipality is a township or village, or if the new municipality is a town, by the treasurer of such town, and, for the purpose of enabling him to make the col-

Arrears of taxes, how collected where new municipality formed



lection, the treasurer or the treasurers of the other county or counties from which any portion of the new municipality is detached shall immediately upon the formation thereof make out lists of the arrears of taxes then due in their respective portions, and transmit the lists to the treasurer of the county in which the new municipality is situate, or of the town as the case may be, and, where a new municipality is formed from two or more municipalities situate in any one county, the treasurer shall keep a separate account for such new municipality. R.S.O. 1960, c. 23, s. 209.

Who may  
take pro-  
ceedings to  
enforce  
collection

632. The treasurer and warden of the county in which the new municipality, if it be a township or village, is situate, and the treasurer and mayor of the new municipality, if it be a town, have power, respectively, to take for the collection of such arrears of taxes all the proceedings that treasurers and wardens or treasurers and mayors can take for the sale and conveyance of land in arrear for taxes, and, if the lands in the new municipality have been advertised by the treasurer or treasurers of the county or counties of which the new municipality formed part before its formation, the sale of such lands shall be completed in the same manner as if the new municipality had not been formed. R.S.O. 1960, c. 23, s. 210.

Proceedings  
where re-  
turns made  
to treasurer  
before  
separation

633. Where a municipality or part of a municipality has been or is hereafter separated from one county and included in another after a return has been made to the treasurer of the county to which it formerly belonged of lands in arrear for taxes, but the lands have not been advertised for sale by the treasurer of the former county, such treasurer shall return to the treasurer of the county to which such territory belongs a list of all the lands within such territory returned as in arrear for taxes and not advertised, and the treasurer and warden of the county to which the territory belongs have power respectively to take all the proceedings that treasurers and wardens can take under this Act for the sale and conveyance of lands in arrear for taxes; but, if the lands in such territory have been advertised before the separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place, and conveyances of lands previously sold shall be made in like manner. R.S.O. 1960, c. 23, s. 211.

Sales for  
taxes on  
lands that  
have been  
annexed to  
city or  
separated  
town

634. Where a municipality or any part of a municipality has been or is hereafter separated from a county and included in a city or town separated from the county for municipal purposes, after a return has been made to the treasurer of the county of lands in arrear for taxes, but the lands have not been advertised for sale by the treasurer of the county, such treasurer shall return to the treasurer of the city or town



a list of all the lands within such territory returned as in arrear for taxes and not advertised, and the treasurer and mayor of the city or town have the power to take all the proceedings that treasurers and wardens can take under this Act for the sale and conveyance of lands in arrear for taxes; but, if the lands in such territory have been advertised before the separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place, and conveyances of lands previously sold shall be made in like manner. R.S.O. 1960, c. 23, s. 212.

635.—(1) Where land sold for arrears of taxes was a dominant tenement at the time of sale and was so sold after the 3rd day of April, 1930, the easements appurtenant thereto shall be deemed to have passed to the purchaser.

Provision  
as to  
easements  
attaching  
to dominant  
tenement

(2) Where land sold for arrears of taxes was a servient tenement at the time of sale and was so sold after the 3rd day of April, 1930, the easements to which the land was subject are not affected by the sale.

Provision  
as to  
easements  
affecting  
servient  
tenement

(3) For the purposes of this section, a restrictive covenant running with the land shall be deemed to be an easement.

Restrictive  
covenant

(4) Nothing in this section in any way affects or defeats the Crown with respect to its interest in any land which, or any interest in which, has been sold for taxes, or against which, or any interest in which, a tax arrears certificate has been registered. R.S.O. 1960, c. 23, s. 15.

Savings as  
to rights of  
Crown

636.—(1) Where land, the mining rights in which are liable for acreage tax under *The Mining Act*,

Effect of  
tax sale  
or tax  
certificate  
registration  
R.S.O. 1960,  
cc. 241, 98

(a) is sold for taxes under this Act; or

(b) is vested in a municipality or school board upon registration of a tax arrears certificate under *The Department of Municipal Affairs Act*,

on or after the 1st day of April, 1954, such sale or vesting creates a severance of the surface rights from the mining rights, and only the surface rights in the land pass to the tax sale purchaser or vest in the municipality or school board, as the case may be, and the sale or registration does not in any way affect the mining rights. R.S.O. 1960, c. 23, s. 35 (6); 1960-61, c. 4, s. 4 (3).

(2) Notwithstanding subsection 1 or anything else in this or any other Act but subject to any forfeiture to the Crown

before  
April 1,  
1954

R.S.O. 1960, c. 242. legally effected under *The Mining Tax Act* or its predecessor, where land the mining rights in which were liable for acreage tax under *The Mining Tax Act* or its predecessor,

(a) was sold for taxes under this Act or its predecessor; or

R.S.O. 1960, c. 98. (b) was vested in a municipality or school board upon registration of a tax arrears certificate under *The Department of Municipal Affairs Act* or its predecessor,

before the 1st day of April, 1954, and there had been, before the sale or registration, no severance of the surface rights from the mining rights, and the sale or certificate purported to vest all rights in the land in the tax sale purchaser or in the municipality or school board, as the case may be, such sale or certificate shall be deemed to have vested in the tax sale purchaser or in the municipality or school board, as the case may be, without severance, both the surface and mining rights. R.S.O. 1960, c. 23, s. 35 (7).

Purchase by Crown of lands vested in municipalities under subss. 1, 2 1968-69, c. . . . (3) Where lands mentioned in subsection 1 or 2 are, under the provisions of this Act or *The Department of Municipal Affairs Act*, vested in a mining municipality designated under section 28 of *The Assessment Act, 1968-69*, the Crown in right of Ontario may purchase such lands at a price not exceeding \$3 an acre. 1960-61, c. 4, s. 4 (4).

#### RESPONSIBILITY OF OFFICERS

Offence for officers failing to perform their duty 637. Every treasurer, clerk or other officer who refuses or neglects to perform any duty required of him by this Part, for which no other penalty is imposed, is guilty of an offence and on summary conviction is liable to a fine of not more than \$100. R.S.O. 1960, c. 23, s. 213, *amended*.

Offence for fraudulent collection, etc. 638. Every clerk, treasurer or collector, and every assistant or other person in the employment of the municipality, acting under this Part or *The Assessment Act, 1968-69* who makes a fraudulent collection, or copy of any assessor's or collector's roll, or wilfully and fraudulently inserts or permits to be inserted therein the name of any person that should not be entered, or fraudulently omits or allows to be omitted the name of any person that should be entered, or wilfully omits any duty required of him by this Part or *The Assessment Act, 1968-69* is guilty of an offence and on summary conviction is liable to a fine of not more than \$200, or to imprisonment for a term of not more than six months, or to both. R.S.O. 1960, c. 23, s. 215, *amended*.

639. If a collector refuses or neglects to pay the sums contained in his roll to the proper treasurer or other person legally authorized to receive the same, or duly to account for the same as uncollected, the treasurer shall, within twenty days after the time when the payment ought to have been made, issue a warrant under his hand and seal directed to the sheriff of the county or city, as the case may be, commanding him to levy of the goods, chattels, lands and tenements of the collector and his sureties such sum as remains unpaid and unaccounted for, with costs, and to pay to the treasurer the sum so unaccounted for, and to return the warrant within forty days after the date thereof. R.S.O. 1960, c. 23, s. 218.

Proceedings for compelling collectors to pay over moneys collected to the proper treasurer

640. The treasurer shall immediately deliver the warrant to the sheriff of the county or city, as the case may require. R.S.O. 1960, c. 23, s. 219.

Warrant to be delivered to sheriff, etc.

641. The sheriff to whom the warrant is directed shall, within forty days, cause the warrant to be executed and make return thereof to the treasurer, and shall pay to him the money levied by virtue thereof, deducting for his fees the same compensation as upon writs of execution issued out of courts of record. R.S.O. 1960, c. 23, s. 220.

Sheriff to execute warrant and pay money levied

642. If a sheriff refuses or neglects to levy any money when so commanded, or to pay over the money, or makes a false return to the warrant, or neglects or refuses to make any return, or makes an insufficient return, the treasurer may, upon affidavit of the facts, apply in a summary manner to the Supreme Court or a judge thereof for an order *nisi* or summons calling on the sheriff to answer the matter of the affidavit. R.S.O. 1960, c. 23, s. 221.

Mode of compelling sheriff to pay over

643. The order *nisi* or summons is returnable at such time as the court or judge directs. R.S.O. 1960, c. 23, s. 222.

When returnable

644. Upon the return of the order *nisi* or summons, the court or judge may proceed in a summary manner upon affidavit, and without formal pleading, to hear and determine the matter of the application. R.S.O. 1960, c. 23, s. 223.

Hearing on return

645. If the court or judge is of opinion that the sheriff has been guilty of the dereliction alleged against him, the court or judge shall order the proper officer of the court to issue a writ of *fiери facias*, adapted to the case, directed to a coroner of the county in which the municipality is situate, or to a coroner of the city or town, as the case may be, for which the collector is in default. R.S.O. 1960, c. 23, s. 224.

Fi. fa. to the coroner to levy the money



Tenor of  
such writ  
and  
execution  
thereof

646. The writ shall direct the coroner to levy of the goods and chattels of the sheriff the sum that the sheriff was ordered to levy by the warrant of the treasurer, together with the costs of the application and of the writ and of its execution, and the writ shall bear date on the day of its issue, and is returnable forthwith on its being executed, and the coroner, upon executing the writ, is entitled to the same fees as upon a writ grounded upon a judgment of the court. R.S.O. 1960, c. 23, s. 225.

Offence for  
sheriff  
neglecting to  
perform duty

647. Every sheriff who wilfully omits to perform any duty required of him by this Act is guilty of an offence and on summary conviction is liable to a fine of not more than \$200. R.S.O. 1960, c. 23, s. 226.

Payment  
of money  
collected  
for the  
Province

648. All money assessed, levied and collected for the purpose of being paid to the Treasurer of Ontario, or to any other public officer, for the public uses of Ontario, or for any special purpose or use mentioned in the Act under which the money is raised, shall be assessed, levied and collected by, and accounted for and paid over to, the same persons, in the same manner and at the same time as taxes imposed on the same property for county, city or town purposes and shall be deemed and taken to be money collected for the county, city or town, so far as to charge every collector or treasurer with the same, and to render him and his sureties responsible therefor, and for every default or neglect in regard to the same, in like manner as in the case of money assessed, levied and collected for the use of the county, city or town. R.S.O. 1960, c. 23, s. 227.

How money  
collected for  
county  
purposes to  
be paid over

649. All money collected for county purposes or for any of the purposes mentioned in section 648 is payable by the collector to the township, town or village treasurer, and by him to the county treasurer, and the corporation of the township, town or village is responsible therefor to the corporation of the county. R.S.O. 1960, c. 23, s. 228.

Collectors or  
treasurers  
bound to  
account for  
all money  
collected  
by them

650. Any bond or security given by the collector or treasurer to the corporation of the township, town or village, to account for and pay over all money collected or received by him, applies to money collected or received for county purposes or for any of the purposes mentioned in section 657. R.S.O. 1960, c. 23, s. 229.

Local  
treasurer to  
pay over  
county  
moneys to  
county  
treasurer

651.—(1) The treasurer of every township, town or village shall, on or before the 20th day of December in each year, pay to the treasurer of the county all moneys that were assessed and by law required to be levied and collected in the municipality for county purposes or for any of the purposes mentioned in section 648, and, in case of non-payment of such



moneys or any portion thereof on or before such date, the township, town or village so in default shall pay to the county interest thereon at the rate of 6 per cent per annum from such date until payment is made.

(2) The council of a county may by by-law provide for a rate of interest of less than 6 per cent per annum in case of non-payment of moneys assessed for county purposes and may also provide for payment of a discount at such rate per annum as the by-law may set forth for payment of moneys or any portion thereof assessed for county purposes if paid prior to the 20th day of December in the year in which the moneys are payable. R.S.O. 1960, c. 23, s. 230.

Reduced  
penalty  
rate and  
allowance of  
discount for  
prepayment

652. If default is made in such payment, the county treasurer may retain or stop a like amount out of any money that would otherwise be payable by him to the municipality, or may recover the same by an action against the municipality, or, where the same has been in arrear for three months, he may, by warrant under his hand and seal, reciting the facts, direct the sheriff of the county to levy and collect the amount due with interest and costs from the municipality in default. R.S.O. 1960, c. 23, s. 231.

Mode of  
enforcing  
such  
payments

653. The sheriff, upon receipt of the warrant, shall levy and collect the amount, with his own fees and costs, in the same manner as is provided by *The Execution Act* in the case of executions against municipal corporations. R.S.O. 1960, c. 23, s. 232.

How sheriff  
to make  
levy  
R.S.O. 1960,  
c. 126

654. The county, city or town treasurer is accountable and responsible to the Crown for all money collected for any of the purposes mentioned in section 648, and shall pay over such money to the Treasurer of Ontario. R.S.O. 1960, c. 23, s. 233.

Treasurer,  
etc., to  
account for  
and pay  
over Crown  
money

655. Every county, city and town is responsible to Her Majesty, and to all other persons interested, that all money coming into the hands of the treasurer of the county, city or town in virtue of his office shall be duly paid over and accounted for by him according to law. R.S.O. 1960, c. 23, s. 234.

Municipality  
responsible  
for such  
money

656. The treasurer and his sureties are responsible and accountable for such money to the county, city or town, and any bond or security given by them for the duly accounting for and paying over money belonging to the county, city or town applies to all money mentioned in section 648 and may be enforced against the treasurer or his sureties in case of default. R.S.O. 1960, c. 23, s. 235.

Treasurer,  
etc., re-  
sponsible to  
county, etc.

Bonds to  
apply to  
school  
money

657. The bond of the treasurer and his sureties applies to school money and to all public money of Ontario and, in case of default, Her Majesty may enforce the responsibility of the county, city or town by stopping a like amount out of any public money that would otherwise be payable to the county, city or town or to the treasurer thereof, or by action against the corporation. R.S.O. 1960, c. 23, s. 236.

City, etc.,  
responsible  
for default  
of treasurer,  
etc.

658. Any person aggrieved by the default of the treasurer may recover from the corporation of the county, city or town the amount due or payable to such person as money had and received to his use. R.S.O. 1960, c. 23, s. 237.

#### MISCELLANEOUS

Uncollect-  
able taxes

659.—(1) Where the treasurer ascertains that certain taxes are uncollectable, he shall recommend to the Assessment Review Court that such outstanding taxes be struck off the roll, and the council, upon the recommendation of the Assessment Review Court, may direct the treasurer to strike such taxes off the roll.

Taxes  
uncollect-  
able by  
reason of  
court  
decision  
1968-69,  
c. . . .

(2) Notwithstanding subsection 1, the treasurer may strike from the roll taxes that by reason of a decision under section 76 of *The Assessment Act, 1968-69*, or of a decision of a judge of any court are uncollectable. R.S.O. 1960, c. 23, s. 244, *amended*.

Payment  
in lieu of  
taxes by  
Government  
of Canada

660.—(1) Where the Government of Canada desires to relieve a tenant or user of any land owned by Her Majesty in right of Canada, or in which Her Majesty has an interest, from his personal liability to pay taxes assessed against him, or to provide payment for specific municipal services rendered to such a tenant or user or to Her Majesty, a municipality may agree to accept and may accept from the Government of Canada an amount of money in lieu of taxes on such tenant or user or payment for such specific municipal services that would otherwise be payable.

Municipal  
services

(2) The specific municipal services referred to in subsection 1 do not include the provision of any right to attend elementary or secondary schools.

Taxes not  
to be levied

(3) Where a municipality has agreed to accept and has accepted such payment, as provided for in subsection 1, the municipality shall not collect any taxes on or in respect of any person who uses land with respect to which such payment is made.

(4) Where moneys are received by a municipality under subsection 1 to relieve a tenant or user of any land owned by Her Majesty in right of Canada, or in which Her Majesty has an interest, from his personal liability to pay taxes assessed against him, the amount thereof which, if the taxes had been levied in the usual way, would have been paid to any body for which the council is required by law to levy rates or raise money shall be paid over to such body. <sup>Distribution of money</sup>

(5) The money received by a municipality under sub-<sup>Idem</sup> section 1 other than the money paid over to other bodies under subsection 4 shall be credited to the general fund of the municipality. R.S.O. 1960, c. 23, s. 245.

661. Where the municipal offices in a municipality are closed on Saturday and the time limited for any proceeding or for the doing of any thing in such municipal offices under this Part expires or falls upon a Saturday, the time so limited shall extend to and the thing may be done on the day next following that is not a holiday. <sup>Computation of time for proceedings where time limited expires on Saturday</sup> R.S.O. 1960, c. 23, s. 246.

**32.** Form 20a of *The Municipal Act*, as enacted by section 39 of *The Municipal Amendment Act, 1966*, is amended by striking out "assessor or collector" in the fourteenth line and inserting in lieu thereof "treasurer, collector, etc.", so that the Form shall read as follows: <sup>R.S.O. 1960, c. 249, Form 20a (1966, c. 93, s. 39), amended</sup>

#### FORM 20a

#### (Section 236 (1a))

#### DECLARATION OF APPOINTED OFFICE

I, ....., do solemnly promise and declare that I will truly, faithfully and impartially, to the best of my knowledge and ability, execute the office of (*insert name of office, or offices in the case of a person who has been appointed to two or more offices that he may lawfully hold at the same time*), that I will truly, faithfully and impartially, to the best of my knowledge and ability, execute the offices to which I have been appointed in this municipality, that I have not received and will not receive any payment or reward, or promise thereof, for the exercise of any partiality or malversation or other undue execution of such office (*or offices*), and that I have not by myself or partner, either directly or indirectly, any interest in any contract with or on behalf of the corporation except that arising out of my office as clerk (*or my office as treasurer, collector, etc., as the case may be*).

**33.** *The Municipal Act* is amended by adding thereto the following forms:

## FORM 29

(Section 556 (3) )

## FORM OF OATH TO BE ATTACHED TO COLLECTOR'S ROLL

I, (name and residence), make oath and say (or solemnly declare and affirm) as follows:

In accordance with *The Municipal Act*, I have appended my initials in the collector's roll attached hereto to every date entered by me in the roll as the date of demand of payment, or notice of taxes, pursuant to section 542 (or section 548) and of every transmission of statement and demand of taxes pursuant to section 544, or have attached my certificate pursuant to section 545, and every such date has been truly stated in the roll or certificate.

## FORM 30

(Section 570 (2) )

## CERTIFICATE OF TREASURER

Treasurer's Office of the County (or City or Town or Township) of \_\_\_\_\_

Statement showing arrears of taxes upon the following lands in the Township, or City, or Town of .....

Lot	Concession or Street	Quantity of Land	Amount	Year

I hereby certify that the above statement shows all arrears of taxes returned to this office against the above lands, and that no part of the lands has been sold for taxes and no certificate of tax arrears has been registered against the lands within the last eighteen months, and that the return under section 559 of *The Municipal Act* has been made for the year 19.....

Treasurer.



## FORM 31

(Section 609)

## TAX DEED

*To all to whom these presents shall come:*

We, ..... of the ..... of ..... Esquire, Warden (*or Mayor, or Reeve*), and ..... of the ..... of ..... Esquire, Treasurer of the County (*or City or Town or Township*) of ..... Send Greeting:

WHEREAS by virtue of a warrant under the hand of the Warden (*or Mayor or Reeve*) and seal of the said County (*or City or Town or Township*), bearing date the ..... day of ..... 19.... commanding the Treasurer of the County (*or City or Town or Township*) to levy upon the land hereinafter mentioned for the arrears of taxes due thereon, with his costs, the Treasurer of the County (*or City or Town or Township*) did, on the ..... day of ..... 19...., sell by public auction to ..... of the ..... of ..... in the County of ..... that certain parcel or tract of land and premises hereinafter mentioned, at and for the price or sum of ..... of lawful money of Canada, on account of the arrears of taxes alleged to be due thereon up to the ..... day of ..... 19...., together with the costs:

Now know ye, that we, ..... and ..... as Warden (*or Mayor or Reeve*) and Treasurer of the said County (*or City or Town or Township*) in pursuance of such sale, and of *The Municipal Act*, and for the consideration aforesaid, do hereby grant, bargain and sell unto ..... his heirs and assigns, all that certain parcel or tract of land and premises containing ..... being composed of (*describe the land so that it may be readily identified*).

In witness whereof, we the Warden (*or Mayor or Reeve*) and Treasurer of the County (*or City or Town or Township*) have hereunto set our hands and affixed the seal of the County (*or City or Town or Township*), this ..... day of ..... 19....; and the Clerk of the County (*or City or Town or Township*) Council has countersigned.

A.B., Warden (*or Mayor or Reeve*), (*Corporate Seal*)

C. D., Treasurer

Countersigned,

E. F., Clerk.

**34.** The council of The Corporation of the City of Sault Ste. Marie may pass by-laws for making grants in aid of persons whose property within the City suffered injury or damage as a result of the flooding which occurred on or about the 27th day of June, 1969. <sup>Flood grants Sault Ste. Marie</sup>

**35.**—(1) This Act, except section 8 and subsections 3 and 4 of section 18 and section 34, comes into force on the 1st day of January, 1970. <sup>Commence-ment</sup>

(2) Section 8 shall be deemed to have come into force on the 1st day of January, 1969. <sup>Idem</sup>

Idem

(3) Subsections 3 and 4 of section 18 and section 34 shall be deemed to have come into force on the 1st day of October, 1969.

Short title

**36.** This Act may be cited as *The Municipal Amendment Act, 1968-69 (No. 2)*.



An Act to amend The Municipal Act

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*1st Reading*

November 6th, 1969

*2nd Reading*

November 13th, 1969

*3rd Reading*

December 8th, 1969

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MR. McKEOUGH

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CA20N  
XB  
-B 56

Government  
Publications

**BILL 223**

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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**An Act to amend The Income Tax Act, 1961-62**

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MR. WHITE

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#### EXPLANATORY NOTE

The amendment contained in this Bill provides that the tax payable by individuals for the 1970 taxation year shall be 28 per cent of the basic tax payable under the Federal Act for that taxation year.

BILL 223

1968-69

**An Act to amend  
The Income Tax Act, 1961-62**

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.** Subsection 3 of section 3 of *The Income Tax Act, 1961-62*, <sup>1961-62, c. 60, s. 3, amended</sup> as amended by section 1 of *The Income Tax Amendment Act, 1965*, subsection 1 of section 2 of *The Income Tax Amendment Act, 1966*, section 2 of *The Income Tax Amendment Act, 1967* and section 1 of *The Income Tax Amendment Act, 1968*, is further amended by striking out "and" at the end of clause *f* in the amendment of 1968, by adding "and" at the end of clause *g* in the amendment of 1968 and by adding thereto the following clause:

(*h*) 28 per cent in respect of the 1970 taxation year.

**2.** This Act comes into force on the day it receives Royal <sup>Commence-</sup>Assent.<sup>ment</sup>

**3.** This Act may be cited as *The Income Tax Amendment* <sup>Short title</sup>  
*Act, 1968-69*.

An Act to amend  
The Income Tax Act, 1961-62

*1st Reading*

November 20th, 1969

*2nd Reading*

*3rd Reading*

MR. WHITE



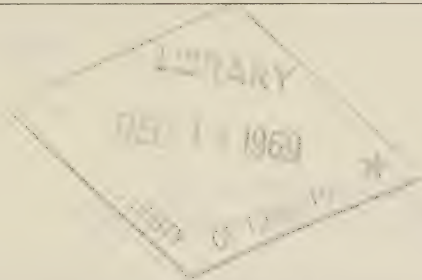
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**BILL 223**

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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**An Act to amend The Income Tax Act, 1961-62**

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An Act to amend  
The Income Tax Act, 1961-62

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*1st Reading*

November 20th, 1969

*2nd Reading*

November 26th, 1969

*3rd Reading*

December 2nd, 1969

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Mr. WHITE

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## BILL 224

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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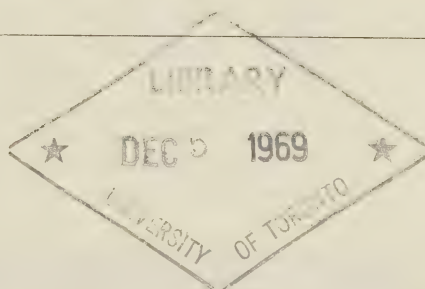
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**An Act to amend The Teaching Profession Act**

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MR. DAVIS

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TORONTO

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#### EXPLANATORY NOTES

SECTION 1. The subsection is re-enacted to provide for an increase from forty to fifty in the number of members on the Board of Governors of the Federation by adding five members of the executive of each of L'Association des Enseignants Franco-Ontariens and The Ontario English Catholic Teachers' Association.

SECTION 2. The subsection is re-enacted to provide for an increase from nine to eleven in the number of members on the executive of the Federation by adding one representative from each of L'Association des Enseignants Franco-Ontariens and The Ontario English Catholic Teachers' Association.

BILL 224

1968-69

## An Act to amend The Teaching Profession Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.** Subsection 1 of section 5 of *The Teaching Profession Act* R.S.O. 1960,  
c. 393, s. 5,  
subs. 1,  
re-enacted is repealed and the following substituted therefor:

- (1) There shall be a Board of Governors of the Federation, Board of  
Governors which shall be composed of fifty members consisting of the immediate past president, the president, the first vice-president, the second vice-president and the secretary-treasurer of each of, The Ontario Secondary School Teachers' Federation, The Federation of Women Teachers' Associations of Ontario, The Ontario Public School Men Teachers' Federation, L'Association des Enseignants Franco-Ontariens and The Ontario English Catholic Teachers' Association, and five representatives of each of such federations or associations, who shall be elected annually at the annual meeting of the federation or association from among its members.

**2.** Subsection 1 of section 6 of *The Teaching Profession Act* R.S.O. 1960,  
c. 393, s. 6,  
subs. 1,  
re-enacted is repealed and the following substituted therefor:

- (1) There shall be an executive of the Federation, which Executive shall be composed of eleven members as follows:
- (a) the immediate past president, the president, the first vice-president, the second vice-president and the third vice-president of the Federation;
  - (b) one representative of The Ontario Secondary School Teachers' Federation, one representative of The Federation of Women Teachers'

Associations of Ontario, one representative of The Ontario Public School Men Teachers' Federation, one representative of L'Association des Enseignants Franco-Ontariens and one representative of The Ontario English Catholic Teachers' Association, who shall be elected annually at the annual meeting of the Board of Governors from among its members; and

(c) the secretary-treasurer of the Federation.

Commence-  
ment

**3.** This Act comes into force on the day it receives Royal Assent.

Short title

**4.** This Act may be cited as *The Teaching Profession Amendment Act, 1968-69*.









An Act to amend  
The Teaching Profession Act

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*1st Reading*

November 20th, 1969

*2nd Reading*

*3rd Reading*

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MR. DAVIS

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## BILL 224

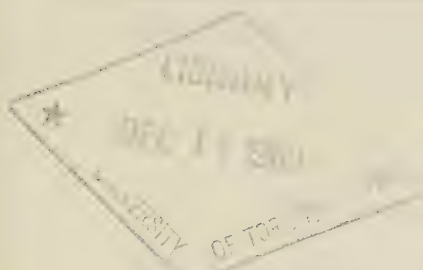
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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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**An Act to amend The Teaching Profession Act**

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MR. DAVIS

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BILL 224

1968-69

## An Act to amend The Teaching Profession Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 1 of section 5 of *The Teaching Profession Act* is repealed and the following substituted therefor:

R.S.O. 1960,  
c. 393, s. 5,  
subs. 1,  
re-enacted

- (1) There shall be a Board of Governors of the Federation, which shall be composed of fifty members consisting of the immediate past president, the president, the first vice-president, the second vice-president and the secretary-treasurer of each of, The Ontario Secondary School Teachers' Federation, The Federation of Women Teachers' Associations of Ontario, The Ontario Public School Men Teachers' Federation, L'Association des Enseignants Franco-Ontariens and The Ontario English Catholic Teachers' Association, and five representatives of each of such federations or associations, who shall be elected annually at the annual meeting of the federation or association from among its members.

Board of  
Governors

2. Subsection 1 of section 6 of *The Teaching Profession Act* is repealed and the following substituted therefor:

R.S.O. 1960,  
c. 393, s. 6,  
subs. 1,  
re-enacted

- (1) There shall be an executive of the Federation, which shall be composed of eleven members as follows:

Executive

- (a) the immediate past president, the president, the first vice-president, the second vice-president and the third vice-president of the Federation;
- (b) one representative of The Ontario Secondary School Teachers' Federation, one representative of The Federation of Women Teachers'

Associations of Ontario, one representative of The Ontario Public School Men Teachers' Federation, one representative of L'Association des Enseignants Franco-Ontariens and one representative of The Ontario English Catholic Teachers' Association, who shall be elected annually at the annual meeting of the Board of Governors from among its members; and

(c) the secretary-treasurer of the Federation.

Commence-  
ment

**3.** This Act comes into force on the day it receives Royal Assent.

Short title

**4.** This Act may be cited as *The Teaching Profession Amendment Act, 1968-69*.









An Act to amend  
The Teaching Profession Act

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*1st Reading*

November 20th, 1969

*2nd Reading*

November 26th, 1969

*3rd Reading*

December 2nd, 1969

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MR. DAVIS

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BILL 225

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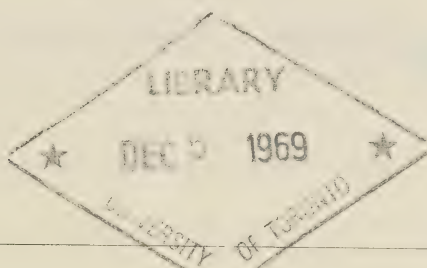
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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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An Act to amend The Ontario School Trustees' Council Act



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MR. DAVIS

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#### EXPLANATORY NOTES

SECTION 1—Subsection 1. This amendment is the correct name of this association.

SECTION 1—Subsection 2. The amendment provides for the term of office of alternate representatives as well as members.

SECTION 1—Subsection 3. The provision for appointment of alternate representatives is amended in view of the change in the number of members appointed by each association.

BILL 225

1968-69

## An Act to amend The Ontario School Trustees' Council Act

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.**—(1) Paragraph 2 of subsection 1 of section 3 of *The Ontario School Trustees' Council Act*, as re-enacted by sub-section 1 of section 1 of *The Ontario School Trustees' Council Amendment Act, 1968*, is amended by striking out “Commissaires” in the first line and inserting in lieu thereof “Commissions”, so that the paragraph shall read as follows:

R.S.O. 1960,  
c. 278, s. 3,  
subs. 1  
(1968, c. 90,  
s. 1, subs. 1),  
par. 2  
amended

2. L'Association des Commissions des Ecoles Bilingues d'Ontario.

(2) Subsection 3 of the said section 3 is repealed and the following substituted therefor:

R.S.O. 1960,  
c. 278, s. 3,  
subs. 3,  
re-enacted

(3) The members and alternate representatives shall hold office until the effective date of the appointment of their successors.

Term of  
office

(3) Subsection 4 of the said section 3 is repealed and the following substituted therefor:

R.S.O. 1960,  
c. 278, s. 3,  
subs. 4,  
re-enacted

(4) Each member association may appoint alternate representatives to the maximum of the number of representatives appointed by it and, when a representative of an association is unable to attend a meeting of the Council or a meeting of a committee of the Council to which he has been appointed, his place may be taken by an alternate representative selected in the order of priority indicated by the association, and such alternate representative has, at the meeting, all the powers and duties of the representative whose place he is taking.

Alternate  
representa-  
tives

R.S.O. 1960,  
c. 278, s. 8,  
re-enacted      **2.** Section 8 of *The Ontario School Trustees' Council Act* is repealed and the following substituted therefor:

Executive      8. There shall be an Executive consisting of the immediate past chairman, the chairman, the vice-chairman, the secretary and the treasurer or the secretary-treasurer, and such additional members as the Council may from time to time determine.

R.S.O. 1960,  
c. 278, s. 10,  
re-enacted      **3.** Section 10 of *The Ontario School Trustees' Council Act* is repealed and the following substituted therefor:

By-laws      10. The Council may from time to time pass such by-laws as may be deemed necessary for carrying out the objects of the Council.

Commence-  
ment      **4.** This Act comes into force on the day it receives Royal Assent.

Short title      **5.** This Act may be cited as *The Ontario School Trustees' Council Amendment Act, 1968-69*.



SECTION 2. This section is amended to conform with the reference in section 6 to a secretary, treasurer and secretary-treasurer.

SECTION 3. This section is re-enacted to allow the Council to pass by-laws without requiring the approval of the Minister.





An Act to amend  
The Ontario School Trustees' Council Act

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*1st Reading*

November 20th, 1969

*2nd Reading*

*3rd Reading*

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MR. DAVIS

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**BILL 225**

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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**An Act to amend The Ontario School Trustees' Council Act**

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MR. DAVIS

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BILL 225

1968-69

## An Act to amend The Ontario School Trustees' Council Act

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1.—(1) Paragraph 2 of subsection 1 of section 3 of *The Ontario School Trustees' Council Act*, as re-enacted by sub-section 1 of section 1 of *The Ontario School Trustees' Council Amendment Act, 1968*, is amended by striking out "Commissaires" in the first line and inserting in lieu thereof "Commissions", so that the paragraph shall read as follows:

R.S.O. 1960,  
c. 278, s. 3,  
subs. 1  
(1968, c. 90,  
s. 1, subs. 1),  
par. 2  
amended

2. L'Association des Commissions des Ecoles Bilingues d'Ontario.

(2) Subsection 3 of the said section 3 is repealed and the following substituted therefor:

R.S.O. 1960,  
c. 278, s. 3,  
subs. 3,  
re-enacted

(3) The members and alternate representatives shall hold office until the effective date of the appointment of their successors.

Term of  
office

(3) Subsection 4 of the said section 3 is repealed and the following substituted therefor:

R.S.O. 1960,  
c. 278, s. 3,  
subs. 4,  
re-enacted

(4) Each member association may appoint alternate representatives to the maximum of the number of representatives appointed by it and, when a representative of an association is unable to attend a meeting of the Council or a meeting of a committee of the Council to which he has been appointed, his place may be taken by an alternate representative selected in the order of priority indicated by the association, and such alternate representative has, at the meeting, all the powers and duties of the representative whose place he is taking.

Alternate  
representa-  
tives

R.S.O. 1960,  
c. 278, s. 8,  
re-enacted **2.** Section 8 of *The Ontario School Trustees' Council Act* is repealed and the following substituted therefor:

**Executive**                    8. There shall be an Executive consisting of the immediate past chairman, the chairman, the vice-chairman, the secretary and the treasurer or the secretary-treasurer, and such additional members as the Council may from time to time determine.

R.S.O. 1960,  
c. 278, s. 10,  
re-enacted **3.** Section 10 of *The Ontario School Trustees' Council Act* is repealed and the following substituted therefor:

**By-laws**                    10. The Council may from time to time pass such by-laws as may be deemed necessary for carrying out the objects of the Council.

**Commence-  
ment**                    **4.** This Act comes into force on the day it receives Royal Assent.

**Short title**                **5.** This Act may be cited as *The Ontario School Trustees' Council Amendment Act, 1968-69*.









An Act to amend  
The Ontario School Trustees' Council Act

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*1st Reading*

November 20th, 1969

*2nd Reading*

November 26th, 1969

*3rd Reading*

December 2nd, 1969

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MR. DAVIS

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## BILL 226

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2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

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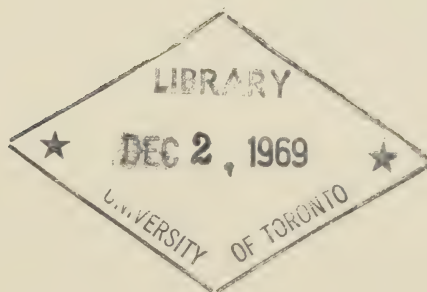
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An Act to amend The Trade Schools Regulation Act

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MR. DAVIS

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#### EXPLANATORY NOTE

This amendment is to provide for the making of regulations in respect of the forfeiture of the security provided by the keeper or operator of a trade school.

BILL 226

1968-69

**An Act to amend  
The Trade Schools Regulation Act**

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.** Clause *a* of section 11 of *The Trade Schools Regulation Act* is amended by adding at the end thereof "and providing for the forfeiture of such security or a part thereof and for the disposition of the proceeds", so that the clause shall read as follows:

R.S.O. 1960,  
c. 403, s. 11,  
cl. *a*,  
amended

- (a) prescribing the security to be provided by the keeper or operator of any trade school for the due performance of his contracts and providing for the forfeiture of such security or a part thereof and for the disposition of the proceeds.

**2.** This Act comes into force on the day it receives Royal Assent.

Commence-  
ment

**3.** This Act may be cited as *The Trade Schools Regulation Amendment Act, 1968-69*.

Short title

An Act to amend  
The Trade Schools Regulation Act

*1st Reading*

November 20th, 1969

*2nd Reading*

*3rd Reading*

MR. DAVIS



## BILL 226

2ND SESSION, 28TH LEGISLATURE, ONTARIO  
18 ELIZABETH II, 1968-69

An Act to amend The Trade Schools Regulation Act

MR. DAVIS

TORONTO

PRINTED AND PUBLISHED BY FRANK FOGG, QUEEN'S PRINTER



BILL 226

1968-69

## An Act to amend The Trade Schools Regulation Act

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.** Clause *a* of section 11 of *The Trade Schools Regulation Act* is amended by adding at the end thereof "and providing for the forfeiture of such security or a part thereof and for the disposition of the proceeds", so that the clause shall read as follows:

R.S.O. 1960,  
c. 403, s. 11,  
cl. *a*,  
amended

- (a) prescribing the security to be provided by the keeper or operator of any trade school for the due performance of his contracts and providing for the forfeiture of such security or a part thereof and for the disposition of the proceeds.

**2.** This Act comes into force on the day it receives Royal Assent.

Commence-  
ment

**3.** This Act may be cited as *The Trade Schools Regulation Amendment Act, 1968-69*.

Short title

An Act to amend  
The Trade Schools Regulation Act

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*1st Reading*

November 20th, 1969

*2nd Reading*  
**Government**  
**Publications**

November 26th, 1969

*3rd Reading*

December 2nd, 1969

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MR. DAVIS

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